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Town of Greenland 2010 Annual Report



For the year ended December 31, 2010

TOWN OF GREENLAND

Town Clerk/Tax Office 431-7111 ext. 110	Office Hours	Monday Tues. – Friday	11:00 AM – 7:00 PM 9:00 AM – 4:30 PM
Town Office 431-7111 430-3761 (Fax)	Office Hours	Monday – Friday	9:00 AM – 4:30 PM
Selectmen	Meetings	2 nd & 4 th Mondays	7:00 PM
Building Inspector 431-7111 ext. 107 OR 43	1-3070	Monday - Friday	8:00 AM - 3:30 PM
Police Department 431-4624 Emergency 911	Office Hours	Monday – Friday	8:30 AM - 3:30 PM
Health Officer		433-3169	
Animal Control Officer		431-4624	
Weeks Library 436-8548 Email: weekspl@comcast Website: www.weekslibra Twitter: http://twitter.com	ary.org	Monday - Thursday Friday Saturday	10:00 AM - 8:00 PM 10:00 AM - 5:00 PM 9:00 AM - 1:00 PM
	,	Meetings	

	<u>M</u>	eetings	
Board Library Trustees	Library	Date Monthly-Tues. as posted	<u>Time</u> 4:30 PM
Fire Department	Fire Station	2 nd , 3 rd , 4 th Tuesdays	7:30 PM
School Board	School	3 rd Monday	6:30 PM
Planning Board	Town Office	1 st & 3 rd Thursdays	7:00 PM
Recreation Comm.	Town Office	1st Monday	7:00 PM
Conservation Comm.	Town Office	1st Monday	7:00 PM
Zoning Board	Town Office	3 rd Tuesday	7:00 PM
Budget Committee	Town Office	As needed/ Posted	
Mosquito Control	Town Office	As needed / Posted	

Visit the Town of Greenland's Web Site: www.greenland-nh.com for meeting agendas, minutes, important forms and up-to-date information.

COVER PHOTO: Remembrance Park on Post Road

Annual Reports

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of the Town of

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Greenland

CONCORD, NH

New Hampshire

FOR THE FISCAL YEAR ENDING DECEMBER 31

2010

AS COMPILED BY THE TOWN OFFICERS

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Town & School Waynests & Dudgets	Colored Doggs

Many of the photos throughout this report were taken by Robert Cushman and Vaughan Morgan.

CS DEDICATION &

This year's Annual Report is dedicated to the memory of the following persons who served in Town government positions – both elective and appointive, as well as those persons that were active in community service. An appreciative community honors their years of public service.



« Muriel Hayden 1/23/10 » Greenland Central School Board

« Frances Thompson 2/12/10 »
Supervisor of the Checklist
Greenland School Board Treasurer
Greenland Fire Auxiliary

« Rita Evans 4/4/10 »
Greenland Fire Aux. Founder

« Theresajean Eckhart 5/10/10 »
Greenland Ladies Fire Auxiliary

« David Bohne 8/6/10 »
Volunteer Firefighter

« Donald Brown 9/25/10 »
Fire Department dispatcher

« Andrew "Dunc" Brackett 11/12/10 »

Dunc was a resident who dedicated his life to Greenland. He had an integral role in spearheading a fund-raising effort to start an ambulance service in the Town. He joined the Greenland Volunteer Fire Department at the age of 16 and after 42 years of service, retired as the Chief. Dunc also spent many years as a Greenland Trustee of the Trust Funds, overseeing the Town's investments and cemeteries. He received the Greenland Citizen of the Year award in 1987 for his many years of community service.

Dunc will be missed by all who knew him.



THE MONTREAL CAMPAIGN OF 1760

Two hundred and fifty years ago, during the Seven Years War, New England was expecting great results from the campaigning season of 1760. The previous year, British forces had captured the redoubtable fortress of Quebec, followed by the destruction by Major Robert Rogers's Rangers of the Indian town of St. Francis, from which many deadly attacks had been launched against northern New England. Now the only major French strong point on the continent was Montreal, against which a campaign involving both British and colonial forces was planned for the coming year.

In the spring of 1760 the main British force, under General Jeffrey Amherst, was at Fort Oswego, New York, from which it hoped to descend the St. Lawrence River and besiege Montreal from the west. General James Murray was to sail up the river from Quebec with a large force and do the same from the east. And a third, combined force of British and Americans under Colonel Haviland was to gather at Crown Point, New York, and sail northward down Lake Champlain. In the words of William Howard Brown, the author of Col. John Goffe, "Haviland's assignment was to clean up the French forces at Isle-aux-Noix, near the outlet of Lake Champlain, and at St. John, further down the Richelieu River,...and then to proceed to Montreal.... The plan...called for such accurate timing as would insure the simultaneous arrival of the three forces before Montreal. If successful, all effective French forces in North America would then be shut up on an island with little prospect of escape or resistance."

The New Hampshire component of Haviland's force was a regiment led by Colonel Goffe, a prominent citizen of today's Bedford and Derryfield. Its chaplain was to be the 28-year-old Rev. Samuel Macclintock, assistant pastor of Greenland's Congregational church, who was leaving his people and their aging pastor, William Allen, to accompany the troops. Three of the captains of Goffe's regiment -- Ephraim Berry, Philip Johnson, and George March -- were natives of Greenland, as were many of the enlisted men they led. In May 1760, those who wished to join the campaign gathered at Litchfield, on the Merrimack River, to prepare for their first march, to Fort Number Four (now Charlestown), on the Connecticut River.

In his diary of the Montreal campaign, published in 1972 by the Crown Point Road Association, Mr. Macclintock noted that two companies, including March's, crossed the river on May 27, and the rest the following day. The chaplain himself, traveling with Col. Goffe's headquarters, set out on the 29th, and "got to Mr. Andrew Bradford's in Amherst, that evening, where we lodg'd all night." On the 30th, they got to "No. 2" (now Wilton), "a detachment under Capt. Berry sent along before to mend the ways for the teams." Needless to say, the "ways" the regiment would be using were mere unpaved trails, and much work would be needed to make them passable for a large number of men, draft animals, and wagons. On May 31, the regiment got to Peterborough: "it was with very great difficulty ye teams got through, a number of the

soldiers being oblidged to lift at the wheels a great part of the way." On Sunday, June 1, a day of rest, Mr. Macclintock "prayed with the regiment in the morning & preached to the inhabitants & the remaining part of the regiment in ye afternoon."

On June 2, Mr. Macclintock reported "a very tedious day's journey" of about 25 miles to Keene, which he described as a village of "miserable huts." The next day, he rode to the regiment's first major destination, Fort Number Four, at today's Charlestown, where most of the regiment arrived the day after that. It would be based there for some weeks, as parties were sent ahead to improve, and in some cases create, a useable trail linking Number Four with the eastern shore of Lake Champlain, opposite Crown Point.

Mr. Macclintock's diary has some pages missing at this point, and the next pertinent document is a letter that he wrote on June 26 to Captain (later Major) William Weeks (1723-1798) of Bayside. After some opening pleasantries, he sought to solve a communication problem of which he had been informed:

I understand you were one Sabbath without preaching by not having given seasonable Notice to Mr. Adams of Newington. I hope the Committee will take particular Care for the future that the people may not be disappointed, & left destitute through their default, in not giving seasonable Notice to the Gentlemen who are to preach. I shall have a particular dependence upon you & some other Gentlemen in the Committee, you know who I mean.

Joseph Adams (1689-1783) was the long-time Congregational pastor of Newington, and the uncle of future President John Adams. Apparently, owing to the 84-year-old William Allen's incapacity, he had agreed to help maintain regular preaching in Greenland during Mr. Macclintock's absence, together with an ad hoc committee of church members. The letter continues:

Our progress in making the road of late has been but slow, being considerably hindered by repeated heavy rains, & several detachments from the regiment being taken off to other business, & we are like to meet with great difficulties to get Carriages to bring provision from No. 4 after the regiment as it may be needed; however I am in hopes that Difficulty will be got over; if it should not, it may be of very bad Consequence to the general Service.

It is agreed on all hands that it will be a month at least, from this time, before we shall arrive at Crown-point. At the date of this I am still at No. 4 but expect to take up my Quarters in the Camp tomorrow or next day at furthest -- I have enjoyed a good State of health, through divine Goodness, since I left home, & have preached every Sabbath, & sang & prayed with the regiment Evening & Morning a great part of the time....

[A] small party of Indians have been lately discovered about 10 Miles above our Encampment on the side of the River, & 2 or 3 Nights ago this Town was

alarmed with the Signs of Indians being near the old Fort. Inclosed I send you a List of some books which I would have our Society to purchase with those I have given a Memorandum of before to Mr. Odiorne - -

Thomas Odiorne (1733-1819) came to Greenland as a schoolmaster in 1757, opened a store and was chosen a selectman in 1759, and in 1761 moved to Exeter, where he married into the prominent Gilman family and prospered as a businessman. He served as a member of the legislature, was on the state Committee of Safety during the Revolutionary War, and was one of the original trustees of Phillips Exeter Academy.

Goffe's regiment left Number Four for Crown Point on the sixth of July, with the road still being cleared ahead of it. On the 13th, another Sunday, Mr. Macclintock recorded "Prayers in the morning & prayers & preaching in the evening.... the men worked on this day as they have on every Sabbath, as [is] usual on other days."

From the 19th to the 22d of July, Mr. Macclintock recorded near-mutinous conditions in some companies, including March's and Berry's, caused by lack of the rations necessary to sustain men doing hard physical labor in warm weather. On the 20th he reported "no work done on the road this day by reason of our wanting provision." The "difficulties" he foresaw in his letter to Captain Weeks had indeed arisen. But, according to Brown, at this time "Goffe urged that meat and flour be hurried on from Number 4 and that nothing but the King's stores be allowed on the wagons." This apparently improved the situation to such an extent that on July 31 "665 tired, but perhaps now satisfied, road builders crossed Lake Champlain between Chimney Point [Vermont] and Crown Point and made camp next to the [British] Grenadiers."

On the fourth of August, according to Mr. Macclintock, "Orders came for 284 privates of the N. H. regiment to be draughted out to join the rangers." One of these was a man named Samuel Mackres or Macrease (1743-1831), whose family lived on today's Great Bay Road in Greenland. According to a memoir written while living in Calais, Vermont, in his old age,

In the year 1759, I enlisted with Capt. John Stark's company, Major Rogers's regiment of Rangers. I wrote for Capt. Stark. That year we took Ticonderoga and Crown Point. In the year of 1760 I went as a scout with Major Rogers...and we landed on the west side of Lake Champlain, about 8 miles south of the Isle aux Noix. I belonged to the advance guard. Our scouting party discovered the Indians coming to attack us, so we had but [little] time to get ready for them when they fired on us. We lost about 40 men killed and wounded. The engagement lasted two hours & thirty minutes. Our enemy were in numbers between five and six hundred, but we killed two hundred. We carried our wounded men on board the fleet and the rest of our party camped on an island in Missisquoi Bay until we got a reinforcement. Then we went & destroyed the town of St. D'Etrese, burnt the fort & town, burnt all the houses and stores and took 28 prisoners and

got in safe to Crown Point.

Meanwhile, Haviland's main force at Crown Point had loaded its boats with supplies between August 8th and 10th, and embarked on the 11th, with the fortified Isle aux Noix as its destination, but made slow progress. On the 18th, Mr. Macclintock "set off from Crown Point in a sutler's Boat with a favourable wind at 2 o'clock P. M. proceeded down the Lake abt. 15 miles." He caught up with the main body besieging the Isle on the 20th.

The Rangers were soon out again, creating trouble for the enemy. According to Brown, they dragged three light cannon through the woods to a spot behind the French position, and damaged and then captured the ships the French used to communicate with their rear. The garrison abandoned the island on August 27, retreating first to today's St. Jean-sur-Richelieu, then to Chambly, ten miles beyond, and finally to Montreal itself. Haviland followed them down the river. As Brown summarizes the situation as September began:

Haviland was already in touch with Murray, whose ships were approaching Montreal from the east. Amherst was making an exciting and victorious descent of the St. Lawrence with his main army of 10,000 men. He landed at LaChine on the Island of Montreal, on which the city is situated, on September 6. On the next day Murray had landed at the other end of the island with his force, and Haviland was at the opposite bank of the St. Lawrence River in complete control....

Realizing the uselessness of resistance in the face of Amherst's 17,000 men, the French tried to obtain at least face-saving terms [without success]. The French in deep humiliation laid down their arms and surrendered completely on September 8.

Samuel Macrease summarized the campaign's end thus:

Went with the army commanded by Gen. [sic] Haviland and took the Isle aux Noix after 17 days siege, then took St. John's and Chambly and led the march to take Montreal. The city was delivered to General Amherst on his arrival at LaChine as the three armies met in one day. We had several skirmishes with the Indians, and in Oct. our regiment was disbanded....

Unfortunately, the contents of Mr. Macclintock's diary after August 28 are missing.

Greenland people would not hear of the surrender of Montreal for some time, and in any case had other things to think about. On September 8, 1760, the same day the city fell, Rev. William Allen, who had been the town's minister for 53 years, died, with his designated successor very far away. On September 9, Greenland's selectmen ordered Constable John Huggins to collect, over the next four months, a bit over 829 pounds from the town's residents "for Paying the Ministers Salaries." The order is accompanied by a long list of names, from Benjamin Abbot to Benjamin Williams, with two amounts of money next to each -- apparently the amount needed to support both the Allen and Macclintock families, and also that needed for the Macclintocks alone. Not

surprisingly, the men expected to pay the most were Captain William Weeks, Colonel Clement March, and Squire George Brackett, in that order.

It was on the 16th of September that boats carrying Goffe's regiment left Isle aux Noix to return to Crown Point. Brown points out, ominously, that "Crown Point had from the beginning been a breeding ground for smallpox.... Sickness prevailed and deaths mounted after the expedition returned to camp at Crown Point.... Exposure, poor diet, lack of medical supplies, and, most of all, the prevailing ignorance of the fundamentals of sanitation, made the epidemic a serious threat to the entire garrison."

Meanwhile, some unidentified ship had carried the news of what had happened at Montreal to Portsmouth. The New-Hampshire Gazette of September 19 happily reported:

Canada is Reduced.

We Stop the Press,

This Moment (Ten o'Clock,) to give an Account that Montreal and all Canada, surrendered Prisoners of War to General Amherst the 9th [sic] Instant; of which we give our Customers Joy; tho' one half of our Papers were struck off before we receiv'd it.

At the same time, the news of Mr. Allen's death was being forwarded from Greenland to Crown Point. The messenger was probably an Exeter man named John Ladd, who had announced in the Gazette in June that he would carry letters to the "western army" during the summer, and that one of his stops would be John Folsom's tavern in Greenland. It was probably he who had brought Mr. Macclintock, at Number Four, word that the arrangements for preaching in his absence needed attending to. The records of Ephraim Berry's company show that a private named Henry Hill, who may have been a son of John Hill of Greenland, "went home with Mr. McClintock, Sept. 22," presumably to help him travel safely through Vermont and New Hampshire to his waiting family and congregation. Judging from the number of members of that company recorded as dying at Crown Point, or being "left sick" at various places far from home, Hill and Mr. Macclintock were fortunate to have left when they did. According to an old diary quoted in an 1859 Portsmouth newspaper, "Oct. 9th, rejoicings took place at Portsmouth for the conquest of Canada, on the 10th at Greenland, and on the 14th at Durham." Hill and his pastor had reason to celebrate, and to be honored themselves.

Over the next two months, the men still at Crown Point were discharged and went home (if healthy enough). The majority of Berry's, Johnson's, and March's companies appear to have left on November 27. Even before they had time to travel home, there was concern on the Seacoast about their possible condition. The <u>Gazette</u> of December 5 announced:

WHEREAS the SMALL-POX has been in sundry Places where His Majesty's Troops have performed Duty in the late Expedition in the Reduction of CANADA, and many of them have had the Small-Pox, some among which

were Provincials; and others of them who took the Infection have been taken down with that Distemper on their Return home, so that there may be great Danger, not only from those that have lately had it, but from those who have not, as their Cloathing may be infected,

all returning soldiers were to be examined and either given a clean bill of health or quarantined before being allowed to go farther, by order of the Portsmouth selectmen, who added:

The Small-Pox is not in this Town, but several of our neighbouring Towns being now visited with said Distemper, we thought it necessary to give the foregoing Precaution.

Among the members of George March's company was a Greenland man named John Rollins Jr., a corporal. He was discharged on November 27, so cannot have returned home by December 5; however, he fitted nicely into the selectmen's classification of smallpox carriers. A document drawn up by the Greenland selectmen on February 25, 1761, described him as "John Rawlins Jun" of Greenland who was in the army the year past under Col° Goffe being taken with the Small Pox after his return." It listed 345 pounds worth of "Nurses & things necessary...till his Death at the Parish Charge," including food, drink, bedding, utensils, firewood, tar and brimstone (for disinfecting purposes), and, finally, "Coffin & Grave."

It would have been enough of a blow to the town had this been its only case of smallpox that winter. It seems likely, however, that John Rollins had visited some of his neighbors before his infectious status was discovered. An announcement in the March 6 Gazette stated that at an auction to be held on March 23, at Enoch Clark's tavern at today's 22 Post Road, there would be sold "Oxen, Cows, Sheep, Swine, and other Creatures, being part of the Personal Estate of Henry Meloon, late of Greenland, Yeoman, deceas'd; and John Meloon, late of New Market, Yeoman, deceas'd.... N. B. The Goods aforesaid are such as give no Ground of Danger of taking the Infection of the Small Pox. ALSO, at the same Time and Place, will be exposed to Sale as aforesaid, sundry like kinds of Creatures, which were the Estate of Joseph Meloon, late of Greenland aforesaid, Joiner, deceas'd." The estate of Daniel Meloon, a brother of the other men, was also settled that winter. Two sisters, Elizabeth and Mary, who were baptized along with them in 1730, and appear never to have been mentioned again in any document, probably died of the same contagion. Between April 6 and June 29, 1761, Enoch Clark billed the town for over 37 pounds "for things for the smal Pocks," which consisted of several quantities of rum, sugar, and "biskit" -- probably all that sufferers from the disease could be expected to ingest.

In the early 1970s, my late father visited the former Meloon property, near the Concord and Portsmouth railroad's intersection with Bayside Road, which he described as an "isolated spot, later a pasture of John Porter Weeks [1844-1917] and now grown up to woods," as it remains today. He found there a "group of 6 graves, all with good sized rough fieldstone markers (no engraving)...located on the south-east side of a small knoll." These

were, and remain, the final resting place of Greenland's last victims of the French and Indian Wars.

Submitted by Mr. Paul Hughes



Captain Folsom's tavern (present day)

★GREENLAND CITIZEN OF THE YEAR ★

Robert Krasko	2010	Robert Grodan	1995
Mo & Colleen Sodini	2009	Cynthia Smith	1994
George P. Hayden	2008	Roy & Violet Chisholm	1993
Marie Hussey	2007	Carol Sanderson	1991
Laurie Lebar	2006	Luther Preston	1990
Luther Preston	2005	Chip Hussey	1989
Jerrian Hartmann	2004	Sharon Fernald	1988
Shirley G. Hoonhout	2003	Duncan Brackett	1987
Ruth Barnes	2002	Lena Kohlhase	1986
Edith Lovering	2001	Herbert Wilson	1985
Ann Mayer	2000	Paul Hughes	1984
Trudy Beck	1999	Philip Rowe	1984
Bonnie Gardner	1998	Edna Weeks	1983
Carl & Mary Mueller	1997	Frederick Bourassa	1982
Richard Carlin	1996	Frank Richards	1981

Sponsored by the Greenland Women's Club



Robert Krasko 2010 Citizen of the Year

ELECTED AND APPOINTED OFFICIALS			
MODERATOR Dean Bouffard	Term Expires	2012	
TOWN CLERK-TAX COLL	LECTOR		
"Marge" Morgan	Term Expires	2013	
BOARD OF SELECTM	IEN		
Mo Sodini, Chairman Paul Sanderson, Vice Chairman Charles H. Cummings, Jr. Vaughan Morgan John Penacho	Term Expires Term Expires Term Expires Term Expires Term Expires	2012 2011 2011 2013 2013	
TREASURER			
James Rolston	Term Expires	2011	
SUPERVISORS OF THE CH	ECKLIST		
Carol Scherer Joseph Philbrick Winston "Gus" Gouzoules	Term Expires Term Expires Term Expires	2012 2014 2016	
NH STATE SENATE (Dist	rict 24)		
Senator Martha Fuller-Clark		(603) 436-2464	
REPRESENTATIVE TO THE GENERAL	COURT (District 17)	
Pamela Tucker, Representative	pamela.tucker@le	g.state.nh.us	
U.S. REPRESENTATI	VE		
Frank Guinta	Concord Office (6	603) 641-9536	
U.S. SENATOR			

Kelly Ayotte (R-NH) (603) 232-1162

BOARD OF ADJUSTMENT

Chris Halligan, Chairman	Term Ends	2012
Lizbeth Cummings, Vice Chairman	Term Ends	2013
Donald L. Arsenault	Term Ends	2011
Sean Connor	Term Ends	2012
John Samonas	Term Ends	2013
Ron Gross, Alternate	Term Ends	2013

TRUSTEES OF THE TRUST FUNDS

John Soltis, Secretary Michael Marsh Richard Rugg	Term Expires Term Expires Term Expires	2012 2013 2011
CEMETERY TRUSTEES		
Lenny Fitgerald, Chairman/Bookkeeper Anthony Raizes Richard Rugg	Term Expires Term Expires Term Expires	2012 2013 2011
PLANNING BOARD		
Rich Winsor, Chairman Stu Gerome, Vice Chairman Dave Moore Patrick Crimmins Deborah Beck John McDevitt Paul Sanderson, Selectmen's Representative Stephen Gerrato, Alternate Aidan Moore, Alternate	Term Expires	2012 2011 2013 2013 2012 2012 2011 2013 2013
LIBRARY TRUSTEES		
Mark Fodero, Co-Chairman Dale Rockefeller Co Chairman, Carolyn Weeks-White, Secretary Adele Wick, Treasurer Julie Gilston Donalee Brothers, Alternate	Term Expires Term Expires Term Expires Term Expires Term Expires Term Expires	2012 2013 2012 2011 2013 2011
CONSERVATION COMMISSI	ION	
Richard Mauer, Chairman Chip Hussey, Vice Chairman Nancy Zuba Jean Eno Bill Bilodeau	Appointment Ends Appointment Ends Appointment Ends Appointment Ends Appointment Ends	2013 2013 2012 2012 2013
BUDGET COMMITTEE		
Michael Marsh, Chairman Robert Krasko, Vice Chairman Chris Halligan Stephen Gerrato John Weeks Patrick Walsh Sandra Trull-Smith Mary McDonough John Penacho Jon Wendell	Term Expires Selectmen's Representati School Board Representati	

RECREATION COMMITTEE

Brian Pafford, Chairman	Appointment Ends	2012
Jose Roy	Appointment Ends	2012
Erica Rahn	Appointment Ends	2013
Carol Destefano	Appointment Ends	2013
Cynthia Smith	Appointment Ends	2013
Jodi Thibeau	Appointment Ends	2011
Vaughan Morgan	Selectmen's Representative	

BUILDING INSPECTOR/CODE ENFORCEMENT

Robert Cushman

TOWN COUNSEL

Peter Loughlin, Esquire

ROCKINGHAM PLANNING COMMISSION

Commissioners Stephen Gerrato

POLICE DEPARTMENT

FOLICE DEPARTMENT		
CHIEF OF POLICE	Michael P. Maloney	
	Full Time Personnel	
Dawn M. Sawyer, Sergeant	David LoConte, Patrol Officer	
David M. Kurkul, Detective	James Cormier, Patrol Officer	
Wayne M. Young, Patrol Officer	Timothy McClare, Patrol Officer	
•	Part-Time Personnel	
Theodore S. Hartmann, Patrol Officer	Jeffrey T. Peirce, Patrol Officer	
Thomas F. Simmons, Patrol Officer	Carole Smith, Administrative Assistant	
HEALTH OFFICER	Wallace Berg	

....

VOLUNTEER FIRE DEPARTMENT

Ralph Cresta, Fire Chief
Myrick Bunker, Deputy Chief
Matt Tobey, Deputy Chief
Rhonda Bunker, Sec./Treasurer

EMERGENCY MANAGEMENT DIRECTOR Kenneth Fernald

HIGHWAY SAFETY COMMITTEE Police Chief Michael Maloney

Amy Leonard Marguerite Morgan Robert Cushman

Jeffrey Canfield, Deputy

TOWN ADMINISTRATOR Karen M. Anderson kanderson@greenland-nh.com

TOWN OF GREENLAND TOWN MEETING MARCH 9, 2010

The Town Meeting was called to order by Dean Bouffard, Town Moderator, at 9:00 A.M. on March 9, 2010, at the Greenland Central School, Post Road, Greenland, NH.

Eric Mauer, an Eagle Scout, presented the flag. Mr. Bouffard led the meeting in a salute to the flag and Pledge of Allegiance.

Ms. Andrea Carlin, member of the Greenland Women's Club, presented the Citizen of the Year Award to Robert "Bob" Krasko, who has dedicated over 40 years of volunteerism and services to the young athletes of Greenland. He also served on the Recreation Committee, Budget Committee and many other service projects within the town. He was instrumental in building and maintaining many of the recreation fields. The former Sunset Field was renamed in his honor to the Bob Krasko Field.

Mr. Maurice Sodini presented Mr. Bruce Dearborn with a "pen" encased in a wooden box for his many years of service as a Selectman and as a member of many of the Town's Boards.

ARTICLE 1

To choose all necessary Town Officers for the year ensuing. They are as follows:

	Term Expires
Town Moderator – Dean Bouffard – 2 years	2012
Town Clerk/Tax Collector – Marguerite "Marge" Morgan – 3 years	2013
Selectman – Vaughan Morgan – 3 years	2013
Selectman - John Penacho - 3 years	2013
Treasurer – James Rolston – 1 year	2011
Library Trustee – Dale Rockefeller – 3 years	2013
Library Trustee - Julie Gilston - 3 years	2013
Cemetery Trustee – Anthony Raizes – 3 years	2013
Planning Board – Patrick Crimmins – 3 years	2013
Planning Board – David Moore – 3 years	2013
Budget Committee – Chris Halligan – 3 years	2013
Budget Committee – Patrick Walsh – 3 years	2013
Budget Committee – John Weeks – 3 years	2013
Zoning Board of Adjustment – Lizbeth Cummings – 3 years	2013
Zoning Board of Adjustment – John Samonas – 3 years	2013
Trustee of the Trust Funds – Michael Marsh – 3 years	2013
Supervisor of the Checklist – Winston "Gus" Gouzoules – 6 years	2016
Greenland School District:	
School District Moderator – Dean Bouffard – 3 years	2013
School Board Member – Jon Wendell – 3 years	2013
School District Clerk – Sheila Pratt – 3 years	2013
- Devices Division Division D James	

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Article I-Authority & Purpose-add 4th paragraph to Section 1.4-Applicability: The recordation of condominium instruments as defined in RSA 356-B, which would result in a subdivision, as defined in RSA 672:14, of the submitted land, whether such land is unimproved, the conversion of an existing building or structure, an existing condominium unit, convertible land, or convertible space.

Recommended by the Planning Board ADOPTED YES 281 NO 112

ARTICLE 3

Are you in favor of the adoption of the following definition change as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Agriculture, Farm, Farming: Shall mean "agriculture", "farm", "farming" as defined by RSA 21:34-a, as amended.

Recommended by the Planning Board
ADOPTED
YES 350 NO 52

ARTICLE 4

Are you in favor of the adoption of the following new definition as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Demolition: The razing, pulling-down or removing entirely or in part, any or all sections of a building. Demolition involved with an active building permit will not require a separate permit.

Recommended by the Planning Board ADOPTED YES 360 NO 59

ARTICLE 5

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Remove Section E: Agricultural/Forest Uses, in its entirety, from the Table of Uses: Per RSA 674:32-c, agricultural uses shall not be prohibited in any district.

Recommended by the Planning Board ADOPTED YES 302 NO 78

ARTICLE 6

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Article III, Section 3.7.5-Storage within Truck Bodies, Trailer Vans or Cargo Vehicles: Remove the last sentence. Section 3.7.5 will now read: No truck bodies, trailer vans, or similar cargo vehicle may be used for storage on any site in any district without a permit from the Board of Selectmen. Such a permit may be granted by the Board for the purpose of construction or bona fide emergency. The permit shall last for one year and be renewable annually with the provision that the Selectmen may revoke the permit at any time with just cause.

Recommended by the Planning Board
ADOPTED
YES 295 NO 110

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Remove Article XVI, Section 16.4, in its entirety and add the following words to the end of Section 16.3: "and the Building Regulations". Section 16.3: Building Inspector, will now read: The Building Inspector shall issue any and all building permits requested when such permit is in accordance with the provisions of this Ordinance and the Building Regulations. Section 16.4: Permits (will be removed):

Recommended by the Planning Board ADOPTED YES 324 NO 61

ARTICLE 8

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Remove Article XVII, Section 17.1.1, in its entirety: This will eliminate any ambiguity. Section 17.1.1 (will be removed):

Recommended by the Planning Board ADOPTED YES 318 NO 48

ARTICLE 9

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Amend Building Regulation, Section 1, A, 1, to read as follows: No building or condominium construction shall be started, moved onto a particular lot, altered, changed in its existing use, or shall be put to any use different from that on the day of enactment of this Ordinance, except in accordance with Section 2, D of these regulations. All permits shall expire one year from the date of issuance unless extended, in writing prior to the expiration date, for good cause shown.

The following will be removed from the current regulation: No building or condominium construction shall be started, moved into a particular lot, altered, changed in its existing use, or shall be put to any use different from that on the day of enactment of this Ordinance. All permits shall expire one year from the date of issuance unless extended in writing prior to the expiration date, for good cause shown. (Amended 2002)

Recommended by the Planning Board ADOPTED YES 319 NO 56 ARTICLE 10

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows?

Building Regulation, Section 2, A, add a second paragraph: The Building Inspector shall have the right to request any or all building construction documents to be prepared or certified by a registered design professional as the complexities of specific projects dictate.

Recommended by the Planning Board
ADOPTED
YES 260 NO 130

To see if the Town will vote to raise and appropriate the sum of Two Million Dollars (\$2,000,000.00) for the acquisition of conservation easements, open space land, and recreational land by the Town, all for the permanent protection of appropriate undeveloped land and recreational land in the Town of Greenland, and to authorize the issuance of bonds or notes in accordance with the Municipal Budget Act [RSA Chapter 33] and to authorize the Selectmen to act on behalf of the Town in connection with such acquisitions of conservation easements, open space land, and recreational land and to authorize the Selectmen to issue and regulate such bonds and notes and determine the rates of interest thereon. All authority under this article shall expire at the conclusion of five (5) years from the date of passage hereof. (Passage requires a 2/3 vote).

Not Recommended by the Board of Selectmen Not Recommended by Budget Committee

A motion was made by Mr. Mauer to accept Article 11, with a second by Mr. Wallace Berg. Mr. Mauer spoke in favor of this Article stating that this would give the Selectmen the ability to get a bond issued if land becomes available. Mr. Sodini stated that this would limit the Town's bonding ability and at this time there is no land available for this purpose. Also, the Capital Reserve Fund has money for conservation purposes. Mr. Wendell stated further that there is the option of having a special town meeting in the event that a large tract of land became available. Mr. Weeks spoke in opposition to this Article and further explained that land can be preserved and purchased with federal funds if necessary and that over 200 acres had already been conserved. There was a request for a written yes/no ballot. The polls opened at 9:40 A.M. and remained open for one hour. The votes were counted and this Article was:

NOT ADOPTED YES 46 NO 71

Ms. Martha Stone from the Greenland School Board spoke about the generator that was voted on in a Warrant Article in 2009. There will be a meeting at the Greenland Central School, on April 19, 2010, at 7:00 P. M. regarding the expenditure of Sixty Thousand Dollars (\$60,000) for a generator to be installed in the Greenland School.

ARTICLE 12

To see if the Town will vote to adopt the following Selectmen's Ordinance governing animals running at large: "DEFINITIONS:

<u>Animal</u>: All domestic and non-human animals. The term animal, where it occurs in this ordinance, shall include, but not be limited to, cattle, bovines, swine, sheep, goats, as well as domesticated strains of buffalo or bison, llamas, alpacas, emus, ostriches, yaks, elk, fallow deer, red deer and reindeer, equines and canines.

Running at Large: The above referenced animal(s) in which: trespass onto property of another, town roads/streets (regardless if maintained by the Town of Greenland or the State of New Hampshire), public property or lands, highways or other areas not owned by the animal(s) owner.

- 1. Permitting animals(s) to run at large:
 - (a) It shall be unlawful for the owner of any animal to knowingly, voluntarily, negligently or willfully permit any such animal to run at large in the Town of Greenland whether upon the premises of another or upon the public lands, highways, roads or streets (whether maintained by the State of New Hampshire of Town of Greenland).
 - (b) Nothing in this section or elsewhere in this ordinance shall it be construed to make it unlawful to run animals at large on the premises of another when the owner or person in charge of the premises has consented in writing to allow the animal(s) onto his/her property. The animals must be contained to the consenting person's property only, in order to mitigate penalties of this ordinance
- 2. Owner of animal(s) liability from resulting damage:

The owner of such animal running at large shall be liable for any and all damages done to crops, lawns, trees, ornamental shrubs, flowers or any other property belonging to any person. Damages are to be recovered through any court of competent jurisdiction. The owner of any animal may be held liable for any damages to any motor vehicle or any occupant thereof suffered, caused by or resulting from a collision with such stock or other animal, if it is proven that such owner knowingly or willfully or negligently allowed such animal upon such public highway, road or street where such damages were occasioned.

3. Recovery of animal(s) by owner:

The Owner of the recovered animal(s) shall be responsible for any pick-up, boarding, medical or sustenance provided by the animal shelter caring for such animals in the event that the animals are recovered by any approved organization such as the Society for the Prevention of Cruelty to Animals (SPCA). The owner of the seized animal(s) shall be responsible for these payments if it is proven that the animal(s) were seized for rescue, running at large, neglect or animal cruelty. In this instance, the Town of Greenland shall not be held liable for charges or damages.

<u>Civil Penalty:</u> A monetary fine of \$50.00 may be imposed for such infractions of this ordinance. It shall be at the discretion of the investigating officer, Police Chief, or Board of Selectmen whether a fine is to be levied against the offender."

(Majority vote required)

A motion was made by Mr. Charles Cummings to accept Article 12 and was seconded by Mr. Maurice Sodini. Mr. Cummings explained that the Chief of Police, Michael Maloney, had concerns about animals running at large in town. He turned the discussion over to Chief Maloney who stated that the Police need an Ordinance to empower them to be able to make owners, who do not supervise their animals that run loose, destroying and damaging property be responsible, by paying for damages incurred through any court of competent jurisdiction and as noted above. Chief Maloney stated that there had been between 70-80 complaints in the past year. Ms. Debra Beck spoke in opposition to this Article. Mr. Richard Pinney and Mr. "Gus" Gouzoules expressed concerns about their hunting dogs as they run loose, while hunting, training, etc. The Chief again reiterated it pertains to unsupervised animals, not animals under the owner's control. There was further discussion by residents stating issues that they had personally had with unsupervised animals destroying their property and endangering their family. There being no further discussion, it was voted to accept this Article as read.

ADOPTED YES 62 NO 33 ARTICLE 13

To see if the Town will vote to establish an Expendable Trust Fund for the purpose of maintaining health insurance funds for the benefit of employees as authorized by RSA 31:19-a V and to appoint the Board of Selectmen as agents to expend from this fund for the payment of health claims or health insurance premiums and to further raise and appropriate the sum of Sixty Thousand Dollars (\$60,000.00) to be deposited into said fund. An annual accounting and report of the activities of the trust shall be published in the annual report. (Majority vote required)

Recommended by Board of Selectmen Recommended by Budget Committee

A motion was made by Mr. Jon Wendell to accept this Article and was seconded by Mr. Bruce Dearborn. Mr. Jon Wendell explained the workings of the Expendable Trust Fund and stated that he has this health insurance provision for his own business. There was much discussion from the town residents who explained that there would be a substantial savings to the Town. However, the paperwork was very burdensome and expressed concerns as to how this would be handled within the Town. Ms. Karen Andersen stated that she would be administering the paperwork, due to HIPAA privacy laws. The \$5,000 deductible per person would be paid by the town for each employee insured. Mr. Robert Krasko stated that he had been in the insurance business for 40+ years. He thought this was a good plan, but he felt that the town employees should be paying a larger portion of their premiums. There being no further discussion, this Article was by a majority vote:

ADOPTED

To see what sum the Town will vote to raise and appropriate for the operating budget. The Budget Committee recommends \$2,756,830. The Selectmen recommend \$2,812,618. This article does not include appropriations voted in other warrant articles. (Majority vote required)

A motion was made by Mr. Charles Cummings to accept the Selectmen's budget of \$2,812,618, and was seconded by Mr. Bruce Dearborn. Mr. Cummings explained that the difference between the Selectmen's recommendation and the Budget Committee's recommendation was \$55,788. This difference represents a one per cent (1%) increase over 2009, according to the MS-7. He then deferred to the Budget Committee members to answer any questions.

Mr. John Weeks made a motion to amend the pending motion to substitute the budget of the Budget Committee of \$2,756,830. Mr. Michael Marsh seconded the amended motion. Mr. Paul Sanderson commended the Budget Committee for their long hours of hard work on this budget. He asked that we use caution in passing this amendment. Budget Committee member, Mr. John Weeks, stated that we had an easy winter thus far with no snow and that money was left on that particular line in our budget. Mr. Sanderson explained that one of the recent ice, rain and wind storms the cost to the Town was \$50,000 for cleanup of downed trees, etc., which used up a good deal of this money. A snow storm usually runs approximately \$15,000, as opposed to the cleanup on ice storm, as well as the recent wind and rain storm which ran substantially higher, therefore, that budget line was reduced significantly. Mr. Sanderson also stated that the summer budget for maintenance was very small. It was voted not to accept this Article.

NOT ADOPTED YES 42 NO 46

Mrs. Barbara Fleming made a motion to amend the Budget by \$3847 to increase the hours and salary of Secretary to the Boards position and the motion was seconded by Mrs. Lizbeth Cummings. A discussion followed and it was voted not to accept this amendment.

NOT ADOPTED

Another motion to amend the budget was made by Richard Winsor adding \$27,500 into the bottom line of the Budget Committee and it was seconded by Mrs. Lizbeth Cummings. There was further discussion and it was voted not to accept this amendment.

NOT ADOPTED YES 32 NO 59

The Motion to amend the original motion to adopt Article 14 substituting the Budget Committee Budget of \$2,756,830 for the Selectmens' budget was then considered and the amendment was:

ADOPTED

Mr. Marsh then moved that the Budget Committee Budget of \$2,756,830 be amended by reducing the appropriation by a \$60,000 reduction due to the passage of Article 13 to make the appropriation \$2,696, 830. The motion was made and seconded and after discussion, it was:

ADOPTED

After discussion, the pending motion to accept the Budget Committee's budget of \$2,696,830, which included the \$60,000 reduction due to the passage of Article 13, it was by a majority vote:

ADOPTED

To see if the Town of Greenland will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to be deposited into the Conservation Land Capital Reserve Fund, established in 2001, for the funding of conservation land and/or easements for the Town, and to further amend the authority to expend from such fund by designating the Selectmen as agents to expend under the provisions of RSA 41:14-a. (Majority vote required)

Recommended by Board of Selectmen Recommended by Budget Committee

A motion was made by "Chip" Hussey and seconded by Barbara Hazard to accept Article 15. There being no discussion, it was voted to accept this article.

ADOPTED ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to use in matching potential grant fund opportunities related to conservation or conducting natural and water resource research and education. This article is to be non-lapsing for a period of three years. (Majority vote required)

Recommended by Board of Selectmen Not recommended by Budget Committee

Mr. Rick Mauer made a motion to accept Article 16. It was seconded by Ms. Jean Eno. Mr. Mauer explained that the Article had to be in the amount of \$15,000 in order to get money from FEMA. The Town's portion is \$7500. Ms. Cummings questioned who had the authority to spend these monies if approved. Mr. Paul Sanderson explained that the Selectmen would approve the expenditure. There being no further discussion, it was voted to accept this Article

ADOPTED YES 89 NO 5

ARTICLE 17

To see if the Town will vote to increase the membership of the Conservation Commission as established by Town Meeting in 1966 from five members to seven members to administer and exercise the powers conferred by RSA 36-A. (Majority vote required)

A motion was made by Mr. Rick Mauer and a second was made by Ms. Jean Eno. Mr. Mauer explained that there is a need for additional members of the Conservation Commission. He asked for volunteers for these two positions. This Article was accepted by a majority vote.

ADOPTED

ARTICLE 18

To see if the Town of Greenland will vote to raise and appropriate the sum of One Hundred Seventy Thousand Dollars (\$170,000) to be added to the Town Vicinity Land Capital Reserve Fund established in 2004. (Majority vote required)

Recommended by Board of Selectmen Recommended by the Budget Committee

A motion was made by Mr. Maurice Sodini to accept Article 18 and was seconded by Mr. Bruce Dearborn. Ms. Robin Weeks asked for the balance in the Town Vicinity Land Capital Reserve Fund. It is \$31,402.04. Mr. Richard Rugg then questioned the Selectmen whether there were any prospective properties for the cemetery. Mr. Sanderson answered there were none. Mr. Rugg went on to explain the history of the properties that were purchased for that purpose during his term as Town Administrator and Selectman. He suggested that the Selectmen needed help finding adequate property to be used for this purpose. Mr. Sanderson questioned the need for additional cemetery property. Mr. Rugg stated that there was only 6 to 7 years of land left and suggested that the Town purchase 8 or 9 acres to satisfy this need. Several residents spoke for and against this article questioning how the \$170,000 figure was arrived at. This appropriation would not be limited to land for the cemetery, as explained by Mr. Wallace Berg. Mr. Michael Marsh asked what the impact would be to our tax rate. Mr. Paul Sanderson stated it would be twenty-six cents on our tax rate.

A motion to amend the amount to \$100,000 was made by John Weeks and it was seconded by Mr. Rugg. After discussion the amendment was:

NOT ADOPTED YES 39 NO 48

The question was asked if the Town had any other properties in mind. Mr. Sanderson answered that there was property that the town has in mind, but no agreements, etc. are in hand at this time. This Article was:

ADOPTED YES 58 NO 24

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be deposited in the Weeks Library Capital Reserve Fund for future expansion of the Weeks Public Library. (Majority vote required)

Recommended by Board of Selectmen Recommended by Budget Committee

A motion was made by Mr. Charles Cummings and seconded Mr. "Gus" Gouzoules. Mr. Mark Fodero, a library trustee, spoke to the need to add to the Weeks Library Capital Reserve Fund for future expansion of the Weeks Public Library. The balance presently in this fund is \$284,967.20. Mr. Fodero made a motion to increase this amount to \$50,000. It was seconded by Mr. Mark Fleming. Mr. Mark Fleming then spoke about his own usage of the library and the need for this increase. Ms. Elaine Zitomer asked how much money was needed to do any repair work. This amendment was:

ADOPTED YES 38 NO 24

This amended Article was then:

ADOPTED YES 74 NO 9

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) for the acquisition and installation of a vertical baler at the Transfer Station. (Majority vote required)

Recommended by Board of Selectmen Recommended by the Budget Committee

A motion was made by Mr. Maurice Sodini to accept this Article. It was seconded by Mrs. Mary Dearborn. Mr. Robert "Bob" Krasko explained the benefits of the baler explaining the cost savings to the town. A discussion followed by several residents who discussed the logistics of this and who had experience with this type of operation. There were opinions both for and against. It was passed by a majority vote.

ADOPTED

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be deposited into the Retirement Liabilities Expendable Trust Fund established in 2008 to fund retirement liabilities for town employees. (Majority vote required)

Recommended by Board of Selectmen Recommended by Budget Committee

A motion was made by Mr. Charles Cummings and was seconded by Mr. Maurice Sodini. Mr. Charles Cummings explained that this was to be added to the prior two years, (\$5,000 for 2008, and \$5,000 for 2009) to bring the Retirement Liabilities Expendable Trust Fund to \$15,000. This fund was established in 2008 to fund retirement liabilities for town employees. There being no further discussion, it was adopted by a majority vote.

ADOPTED

To see if the Town will vote to amend the authorized expenditure purposes of the Fire and Ambulance Special Revenue Fund to authorize the billing costs for ambulance services to be paid from that fund. Further, to raise and appropriate Three Thousand Dollars (\$3,000.00) for the 2010 expenses to be withdrawn from the Fire and Ambulance Special Revenue Fund. (Two-thirds vote required)

Recommended by Board of Selectmen Recommended by Budget Committee

A motion was made by Mr. Maurice Sodini and seconded by Mr. Bruce Dearborn. Mr. Sodini went on to explain that this fund was established to be used for fire and ambulance equipment. The purpose of this Article is to authorize the billing costs for ambulance services to be paid from this fund. Any change must be voted on at Town Meeting by a two-thirds vote. There being no further discussion, it was:

ADOPTED YES 92 NO 0

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) to be deposited in the Mosquito Control Expendable Trust Fund established by Town Meeting in 2008 for the purpose of mosquito control measures that may be necessary on an emergency basis due to mosquito borne illnesses. (Majority vote required)

Recommended by Board of Selectmen Recommended by Budget Committee

Mr. Charles Cummings made a motion to accept this Article and it was seconded by Mr. Maurice Sodini. Mr. Cummings explained that this amount would be added to the Fund balance for the purpose of taking measures to control mosquito and the spread of the illnesses associated by them. It was by majority vote:

ADOPTED ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) to compensate the Bookkeeper of the Trustee of Trust Funds. (Majority vote required)

Not recommended by the Board of Selectmen Recommended by the Budget Committee

A motion was made by Mr. Paul Sanderson to accept this Article, and was seconded by Mr. Maurice Sodini. Mr. Sanderson explained the Selectmen's position. The Town's audit report for 2009, page 131 showed a "significant deficiency". The audit revealed a loss of principal due to unauthorized investments. Mr. Richard Rugg and Mr. Leroy Syphers, as Trustees of the Trust Funds, had inherited a quagmire, a bookkeeping mess. The Trustees hired Weyland Capital Management to manage the funds and prepare the annual reports. Mr. Richard Winsor questioned the impact Weyland would have on the bookkeeping and Mr. Rugg stated not much impact. There being no further discussion, by majority vote, this Article was:

NOT ADOPTED YES 31 NO 44

ARTICLE 25

To see if the Town of Greenland will vote to vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) to provide funding for COAST, a transportation program that serves Greenland residents and to authorize the withdrawal of \$3,000.00 for that purpose from the Municipal/Regional Transportation Improvement Capital Reserve Fund established in 2006 under the provisions of RSA 261:153 VI and funded through the additional charge to motor vehicle registrations. (Majority vote required)

Recommended by the Board of Selectmen Recommended by the Budget Committee A motion was made by Mr. Maurice Sodini and seconded by Mrs. Mary Dearborn to accept this Article. A question was raised by Mr. Thomas Bates as to how much the town residents used this transportation. Ms. Karen Anderson, Town Administrator, replied that there were stops at New Generation and Target and was used by several residents. There being no further discussion, it was by a majority vote to accept this Article.

ADOPTED

ARTICLE 26

To see if the Town will vote to require annual registration of commercial establishments and to authorize the Board of Selectmen to establish an annual fee schedule. The registration of businesses will help increase and maintain the safety of commercial buildings in the Town of Greenland and provide the fire department with important information regarding the current use of the building and any hazards that the town should be aware of. Revenue received will be used to offset the costs associated with a fire inspection program with the goal of completely inspecting all commercial structures over a five (5) year cycle or less. If approved, the registration of commercial establishments and establishment of the annual fee shall be effective July 1, 2010. (Majority vote required)

A motion was made to accept this article by Mr. Maurice Sodini and was seconded by Mr. Jon Wendell. Residents had concerns as to the definition of "commercial establishments". Many opposed this article as they felt the definition was too vague, questioned how the fees were going to be determined, if the town attorney had reviewed this article, were cottage industries (Type 1-Home Occupations) included, would this fee be on an annual basis and how frequently the inspections would be done. Mr. Paul Sanderson addressed these questions and defined a commercial establishment. He also stated that the reason for this Article was for safety reasons. After a lengthy discussion, Mr. Bates moved that the Article be amended to reflect that inspections are limited to commercial enterprises subject to the site review jurisdiction of the Planning Board and the motion was seconded. This amendment was:

NOT ADOPTED YES 24 NO 38

After further questions from residents, a motion was made by Mr. Richard Winsor and was seconded by Mr. Tague to amend the article to read:

"To see if the Town will vote to require annual registration of commercial establishments "which is limited to commercial, industrial and type two cottage industries as defined in the Greenland Zoning Ordinance, which are subject to Planning Board site review" and to establish an annual fee schedule. This amendment was:

ADOPTED YES 45 NO 22

ARTICLE 27

To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of fire and safety inspections of commercial establishments, municipal and educational buildings. All revenues received from the annual fees for registration of commercial establishments will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general fund unreserved fund balance. The Town treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. If approved, this fund will be established effective July 1, 2010. (Majority vote required)

A motion was made by Mr. Paul Sanderson to accept this Article. It was seconded by Mr. Maurice Sodini. Mr. Sanderson explained that this article was to provide for a revolving fund to handle the revenues generated in Article 26, and would be used only for these revenues. This article, by a majority vote was:

ADOPTED

Shall we delegate the duties and responsibilities of the Cemetery Trustees to the Board of Selectmen? (Majority vote required)

A motion was made by Mr. Paul Sanderson and it was seconded by Mr. Maurice Sodini to accept this Article. Mr. Sanderson explained that there were no Cemetery Trustees prior to 2007. Therefore, the Trustees of the Trust Funds performed the function of Cemetery Trustees contrary to State statute. Selectmen were frustrated by the lack of information and the fact that their attempts to get information had failed. Reports to the auditors were either nonexistent or late. Mr. Rugg stated that there was no participation by the Selectmen and that a question posed by one of the residents under the Right to Know Law was vague. He also stated that the records and books were quite a mess. There was further discussion between Mr. Rugg, Mr. Leroy Syphers, the Selectmen and town residents as to how the funds are being handled now. Some residents felt that the town had elected the Cemetery Trustees to deal with these problems, therefore, they should be given the opportunity to do so. After further discussion, Article 28, by a majority vote, was:

NOT ADOPTED YES 23 NO 51

ARTICLE 29

To see if the Town will vote to accept Great Bay Drive East and Great Bay Drive West as town roads, in their current condition, upon receipt of deeds releasing all rights, title and interests from all current owners of record. (Majority vote required)

Mr. Jon Wendell made a motion to accept Article 29 and was seconded by Ms. Deanna Railing There followed a lengthy discussion by residents as to whether this road had been an accepted road and the fact that the town had maintained them as emergency lanes. The Town has wrongfully paved both roads in the past years. There were concerns from both the Selectmen and some residents who questioned the fact that the roads are not built to town standards and are in need of drainage work and repairs. Also portions of the two roads are owned by at least four different parties. It was pointed out that some portions of these roads are approximately fifteen feet wide and are narrow. Deeds for those portions of the roads that are owned by the residents need to be turned over to the Town and are subject to the Planning Board and Selectmen's approval. Mr. Sanderson explained the difference between prescriptive use, permissive use and dedication and acceptance. A discussion followed as to the definition of each type of use. Mr. Sanderson stated the real remedy is a layout per RSA 231:28. Layout. The owners would petition the Selectmen to layout a right of way. It would be unfair to accept this as a public way, as the taxpayers would have to carry the burden of the cost for the repairs. Presently, there are no funds appropriated for this purpose.

An amendment was then made by Mr. Wendell to classify the roads as Class 5 town roads, condition acceptance at no cost to the Town and acceptance of the roads by the Planning Board. The motion was seconded and then was:

NOT ADOPTED YES 34 NO 41

The discussion continued on the definition of Class 5 and Class 6 roads. An amendment was made and seconded to accept these roads as Class 6 roads. This amendment was:

NOT ADOPTED

A motion was made by Mr. Bates and seconded by Mr. Cummings to amend the original article to read "To see if the Town will vote to accept Great Bay Drive East and Great Bay Drive West, as town roads, in their current condition, upon receipt of deeds releasing all rights, title and interests from all current owners of record at no cost to the town and acceptance by the Planning Board. This motion was:

ADOPTED YES 45 NO 27

To see if the Town will vote to approve the following resolution to be forwarded to our State Representative(s), our State Senator, the Speaker of the House, and the Senate President.

"Resolved: The citizens of New Hampshire should be allowed to vote on an amendment to the New Hampshire Constitution that defines "marriage". (By Petition)

A motion was made by Ms. Deanna Railing and was seconded from the floor to accept Article 30. A discussion followed as to the intent of this Article by Ms. Deanna Railing. Ms. Railing explained that this Article gave registered voters the right to cast a vote as to the definition of marriage and the right to contact our State Representative regarding same. After discussion, a secret ballot having been requested by five registered voters present at the meeting pursuant to RSA 40:4-a, was conducted and the Article was:

NOT ADOPTED YES 33 NO 37

A request for reconsideration on Article 30 was made by Deanna Railing and was seconded by Pamela Tucker. After discussion, on a voice vote, the motion to reconsider was:

NOT ADOPTED

ARTICLE 31

To take any other action that may legally come before the meeting.

There being no further business to come before the meeting, it was voted to ADJOURN. Meeting adjourned at 4:00 P.M.

Respectfully submitted,

Marguerite F. Morgan Town Clerk



Memorial Day speech given by retired Colonel Wallace Berg

REPORT OF APPROPRIATIONS ACTUALLY VOTED (RSA 21- J: 34)

Date of Meeting March 9, 2010

Town: Greenland, County: Rockingham

PO Box 100, Greenland NH 03840-0100

Certificate of Appropriations voted

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is completed to the best of our knowledge and belief.

/s/ Maurice Sodini

/s/ Paul G. Sanderson

/s/ Vaughan Morgan

} Selectmen of Greenland

/s/ John Penacho

/s/ Charles Cummings, Jr.

WA	\$183,039
	\$53,004
	\$98,346
	\$60,500
	\$297,288
	\$21,900
	\$49,949
	\$3,000
	\$53,337
	\$6,133
	\$500
	\$565,692
	\$15,550
	\$173,737
	\$50,758
	\$26,010
-	\$460,724
	WA

		\$22,000
Administration		\$23,900
		\$14,100
Street Lighting		φ.,,
		\$38,767
Solid Waste Administration		
		\$66,000
Solid Waste Collection		
		\$125,353
Solid Waste Disposal		
Trolth Administration		\$1,950
Health Administration		000 150
Pest Control		\$20,150
1 est control		\$26,193
Health Agencies		φ20,173
		\$22,250
Direct Assistance		,
		\$31,000
Other Programs		
		\$2,215
Parks & Recreation		
		\$212,600
Library		
Datuiatia Duumassa		\$725
Patriotic Purposes		\$17,000
Conservation & Natural Resources		\$17,000
Conservation & Practical Resources		\$11,150
Other Culture & Recreation		411,100
		\$10
Interest on TAN		
	15,18,	\$240,000
To Capital Reserve Funds	19	
	13	\$60,000
To Exp. Trust Funds	21,23	7,500
D Od . C		-0-
Payments to Other Government		D2 040 200
TOTAL APPROPRIATIONS		\$3,040,330
TOTAL APPROPRIATIONS		

ESTIMATED EXPENDITURES FOR TOWN OFFICER'S SALARIES 2011

	\$	2,000
Selectmen, Chairman	3	3,000
	-	12,000
Selectmen, 4 @ \$3,000		12,000
		41,560
Town Clerk/ Tax Collector		
		1,200
Supervisors of Checklist		
Control of the AME II		0
Sec/Treasurer Trust Funds	-	4-7-4
Dep. Town Clerk/Tax Collector		27,707
Dep. Town Clerk/Tax Conector	-	1 200
Health Officer		1,200
	┼	5,000
Town Treasurer		2,300
		\$96,167
Total		

ACTUAL EXPENDITURES FOR TOWN OFFICERS' SALARIES 2010

Selectmen, 5 @ \$3,000	\$ 15,000
Town Clerk/Tax Collector	42,040
Supervisors	1,200
Sec/Treasurer Trust Funds	0
Dep. Town Clerk/Tax Collector	27,970
Health Officer	1,200
Town Treasurer	5,000
Total	\$93,291

SCHEDULE OF TOWN INSURED PROPERTY

As of December 31, 2010

Property Name	Location	Building Value	Contents
Bandstand	Remembrance Park	\$ 25,300.00	N/A
Concession Stand	Caswell Field	\$ 56,380.00	\$ 3,731.00
Concession Stand	Krasko Field	\$ 14,300.00	\$ 13,200.00
Dump Building	Cemetery Lane	\$ 19,800.00	\$ 71,500.00
Gazebo	Post Road/Ptsmth Ave.	\$ 27,500.00	N/A
Highway Building	575 Portsmouth Ave.	\$ 188,050.00	\$ 50,941.00
Municipal Complex	575 Portsmouth Ave.	\$1,009,389.00	\$311,767.00
Police Station	579 Portsmouth Ave.	\$1,185,557.00	\$220,161.00
Recreation Storage	Krasko Field	\$ 38,514.00	\$ 13,440.00
Shed/Recycling Center	Cemetery Lane	\$ 6,000.00	N/A
Weeks Public Library	36 Post Road	\$ 595,599.00	\$250,268.00
Public Works Blding.	575 Portsmouth Ave.	\$ 350,000.00	\$100,000.00
Outside Equipment	Caswell Field	\$ 13,750.00	
	Krasko Field	\$ 29,300.00	
	Krasko Field	\$ 16,500.00	

Vehicle Schedule

Year	Make/Model	Description	Department
1979	Maxim	Reel Truck	Fire Dept.
2007	Smeal	Fire Truck –Pumper	Fire Dept.
2008	KME	Fire Truck-Tanker	Fire Dept.
2003	Ford	F250 Utility	Fire Dept.
2001	Ford	E450 Ambulance2	Fire Dept.
2006	Ford	Crown Victoria	Administration
2009	GMC	Sierra	Prop. Maint.
2007	Ford	Crown Victoria	Police Dept.
2008	Ford	Crown Victoria	Police Dept.
2009	Ford	Crown Victoria	Police Dept.
2010	Ford	Crown Victoria	Police Dept.
2011	Harley Davidson	Motorcycle	Police Dept.

*REPORT OF THE BOARD OF SELECTMEN *

would like to take this opportunity to thank all of the volunteers, employees, appointed officials, and elected officials that have worked so hard to get us through another year here in the Town of Greenland. I would like to personally thank Paul Sanderson for his time both on the Board of Selectmen, as well as being the Selectman's representative to the Planning Board and for all of his prior service on past Boards and Committees. Paul has been a valuable asset to the Board with a vast amount of knowledge of how town government is supposed to work. My time serving with him has been a learning experience; one that I was fortunate to have. Paul, I believe, has made each of us on the Board better able to do our job. He will be greatly missed; I wish him well and hope he enjoys a well-earned break from the day to day operations of town government. I would like to thank the other three members of the Board for their service as well. We have a very diverse Board that I think has served the town well.

I would like to thank Karen Anderson for her annual ability to make the Town Office run as smoothly as it does. We are very fortunate to have Karen; she is extremely knowledgeable, patient and caring. Her attention to detail is impeccable and as a result, we have successfully completed our annual audit of the town with no deficiencies on the part of the town. She has worked with our Property Maintenance Supervisor, Paul Hayden, to better increase revenue or cost avoidance at our Transfer Station. This is a work in progress as we as a town, every individual household, and department recycle as much as possible. The Town submitted an application to receive ten thousand dollars of free engineering through Dubois & King, Inc.; we subsequently were chosen and that work is being done. The ultimate goal is to make the Transfer Station safer and more efficient. This, as well as maximizing the use of the bailer, purchased this past year, should get us to where we want to be. Currently we are limited by volume with plastic containers. If we were to bale the plastic and place the bales back into the 30 yard dumpster, we could be limited by weight rather than volume; therefore, eliminating a number of hauls on that dumpster. Better yet, if we found a buyer for baled plastic, as we have for steel cans and aluminum, we could generate revenue by the same bales of plastic. This process can only work with the support of all residents. We are always open to any volunteers who want to assist as we go forward making the Transfer Station as cost effective as possible.

We have managed to pave a few more of the roads in town this past year. We need to start saving for the next few large projects that will need to be accomplished in the next five years; one being Dearborn Road and the other Caswell Drive. These are going to be very expensive projects and we need to support warrant articles to accomplish these projects. If you have been to the Town Hall lately you will notice some improvements. These were identified eight to ten years ago and have just now been accomplished. These security upgrades provide a much safer environment for our employees and are long overdue. As always, I welcome all town residents to get involved in your town either as a volunteer or appointed or elected official. If that is too much of a time commitment, you can monitor what is happening with the various Boards and Committees by attending the posted meetings or checking out the Town Website and follow happenings that way. If you have suggestions please contact Karen Anderson at the town office and she will forward those suggestions to the appropriate Board or Committee.

I would be remiss if I did not thank the Greenland Police Department and Chief Mike Maloney, as well as Chief Ralph Cresta Jr. and the men and women of the Greenland Volunteer Fire Department. Both have served the community well in all kinds of weather and circumstances. We are certainly a much safer community for their efforts. It has been my pleasure to serve you this past year and look forward to 2011.

Mo Sodini Chairman Greenland Board of Selectmen



Board members: P. Sanderson, J. Penacho, M. Sodini, V. Morgan, C. Cummings

* TOWN ADMINISTRATOR'S REPORT *

Together, we provided excellent services for the residents of Greenland and did so in a very cost effective manner. The employees and elected officials of Greenland are dedicated and keep the best interest of the town in mind. This year the Board was proud to promote Amy Leonard to the position of Deputy Town Clerk/Tax Collector and welcome Melissa Armstrong as Secretary to the Boards. Barbara Fleming is enjoying retirement and we all wish her well. The Transfer Station lost two long-time employees, George Hayden and Walter Witham and welcomed Freddie Vidales (for a short time), Kevin Van Etten and Bob Hersey.

Town activities are funded primarily through tax dollars, and as the revenues received from the state continue to be reduced, the staff has been diligent in searching for grant and other sources of funding in order to reduce the burden on the tax payers. Chief Maloney successfully obtained upgrades to the computer systems in the police vehicles through a grant and partnership with the Town of Plaistow as well as receiving Highway Safety grants for specialized police patrols. Town Clerk, Marge Morgan, successfully acquired important equipment to protect and preserve town records through a grant. This summer, I was fortunate to be assisted by two interns from the EPA to complete the GIS mapping of the town's storm water collection system. Liz Cummings applied for and received an engineering grant to redesign the Transfer Station. Applications are currently pending for grant assistance to assist with stormwater outfall monitoring and ways to reduce the amount of nitrogen going into Great Bay and other water bodies from fertilizers and lawn care products. These efforts are not always visible to residents, but they certainly help us do more with less.

The town hall has received a few security upgrades this year, with the installation and relocation of some doors and the installation of security windows in the town clerk's office. These upgrades had been discussed for several years with the Department of Labor and our insurance provider and we are pleased to see them being completed. Coming soon, is a new front door that will have the ability to be opened electronically for our handicapped residents.

I will personally miss working with Paul Sanderson and Charlie Cummings as Selectmen. These two men have been very generous with their time and talents for the Town of Greenland and have my utmost respect.

Respectfully submitted, Karen Anderson, Town Administrator



Town Administrator receiving a donation check from the Greenland Vets to help needy families. (Vets member L. Syphers)

* TOWN CLERK/TAX COLLECTOR'S * ANNUAL REPORT

n the year 2010, we saw a slight increase in our tax rate of .51 due to a reduction in our revenues and an increase in our expenditures. Our town hall budgets are extremely tight and each department head worked diligently to keep their budgets flat or have only a slight increase. Economic times are difficult for all, especially our elderly population who are on a fixed income. However, in spite of all of this, our percentage of unpaid real estate taxes for year end 2010 is less than 3%.

Online electronic payments are now available for the payment of real estate taxes, motor vehicles and dog registrations for a small fee to the resident. This is convenient for the residents who are out of town or who are unable to get to the Town Hall to renew their registrations, etc. The process is quite simple, the Town Clerk receives an email; the check is approved, printed and the tax bill or registration is processed and mailed. All information is removed and wiped from the Town Clerk's computer when the checks are printed. Several residents take advantage of this service as it is safe and convenient to utilize.

Motor vehicle revenues were down this year. However, the number of motor vehicles registered, was the same number as the previous year. This was due, in part, to residents registering older cars and not buying newer vehicles. Also, residents who would ordinarily register four (4) or five (5) vehicles registered two (2) or three (3), thus reducing the monies the Town would ordinarily receive. The increase in the state motor vehicle charges labeled "surcharge" may have contributed to this decrease also.

One of the Town Clerk's responsibilities is the "keeper" of all reports and records. We continue to maintain and preserve our records each year through Brown's River in Essex Junction, Vermont. With the monies appropriated by the Town, we are able to preserve two (2) to three (3) volumes per year.

The Secretary of State made changes to the election process by implementing many functions on line this year. These electronic procedures speed the voting process up substantially, making the entire process more efficient, cost effective and faster for both the Town and the State.

There has been a change in the position of Deputy Town Clerk/ Tax Collector. Former Deputy Town Clerk/Tax Collector, Barbara Fleming, retired in mid-November 2010, after three years of dedicated service. Amy Leonard was appointed as the new Deputy Town Clerk/ Tax Collector.

Going into my fourth year as Town Clerk/Tax Collector, my Deputy and I look forward to serving our town. You will see changes in the appearance of our office, due to safety requirements. However, this will not change our attitudes toward our residents. No one enjoys paying taxes, expending monies; therefore, we make every effort to make your experience pleasant and easy.

Respectfully submitted,

Marguerite "Marge" Morgan Town Clerk/Tax Collector

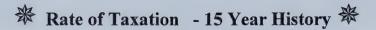
TOWN CLERK'S REPORT TO GREENLAND

Fiscal year ending December 31, 2010

	2010
Motor Vehicle Permits	\$699,880.79
Motor Vehicle Decals	14,181.00
E-Reg Verification	81.20
E-Reg – Interware	502.50
Transportation Improvement Fund	12,357.50
Dog Licenses w/fines	4,669.90
NSF Fees	275.00
Marriage Licenses	161.00
Vital Statistics-Town	348.00
Vital Statistics-State	1,741.00
Transfer Station Permits	2,314.00
Sale of Town Property	5,483.89
Income from Wetland Permits	30.00
Total	\$742,025.78



Paradise on Great Bay

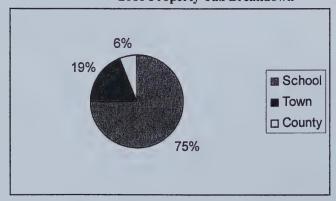


The following is a comparison chart of the Tax Rate and percentage breakdown of the rate.

Tax Rate - Per \$1000 of Valuation

YEAI	3	TOWN	SCHOOL	COUNTY	TOTAL
1996	\$	2.74	11.89	1.17	15.80
1997	\$	2.86	12.01	1.18	16.05
1998	\$	2.76	12.49	1.15	16.40
1999	\$	2.36	12.78	1.06	16.20
2000	\$	1.50	14.50	1.20	17.20
2001	\$	1.74	11.21	1.30	14.25
2002	\$	2.25	11.50	1.15	14.90
2003	\$	2.58	11.83	1.04	15.45
2004	\$	2.87	11.71	1.04	15.62
2005	\$	3.16	12.48	1.04	16.68
2006	\$	2.64	12.79	1.07	16.50
2007	\$	3.77	12.46	1.07	17.30
2008	\$	2.26	10.36	0.88	13.50
2009	\$	2.01	10.59	0.95	13.55
2010	\$	2.69	10.41	0.96	14.06

2010 Property Tax Breakdown



2010

SUMMARY INVENTORY OF VALUATION

FORWINS-1 FOR 2010

Municipal Services Division

PO BOX 487, Concord, NH 03302-0487 Phone (603) 271-2687

Email Address: equalization@rev.state.nh.us

Original Date (check box if copy) Revision Date:

CITY/TOWN OF

GREENLAND

ROCKINGHAM

COUNTY

CERTIFICATION

This is to certify that the information provided in this report was taken from the official records and is correct to the best of our knowledge and belief. Rev 1707.03(d)(7)

PRINT NAMES OF CITY/TOWN OFFICIALS	SIGNATURES OF CITY/TOWN OFFICIALS* (Sign in ink)
Maurice Sodini	82/2-
Paul G. Sanderson	
Charles H. Cummings, Jr.	Charles H. Cumming
H. Vaughan Morgan, III	71. Vanglan 1/01- 8/30/2010
John Penacho	
*Under penalties of perjury, I declare that I have examined the inform	nation contained in this form and to the best of my belief it is true, correct and complete.
Date Signed 8/30/2010	Check one: Governing Body
	Assessors
City/Town Telephone # <u>603-431-7111</u>	B 11.0.1.1.1.1000
	Due date: September 1, 2010

Complete the above required certification by inserting the name of the city/town officials, the date on which the certificate is signed, and have the majority of the members of the board of selectmen/assessing officials sign in ink.

REPORTS REQUIRED: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon forms prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions tab for individual items.

THIS FORM MUST BE RECEIVED BY THE DRA NO LATER THAN SEPTEMBER 1ST.

Village Districts - pages 8-9 must be completed for EACH village district within the municipality.

RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO:

N.H. DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION PO BOX 487 CONCORD, NH 03302-0487

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

FOR DRA USE ONLY

Preparer:

(Print/type)

Regular office hours:

See instructions (pdf link) on page 10, as needed.

E-Mail Address:

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION SUMMARY INVENTORY OF VALUATION

EUBW W2'1'EUB 3010

FORM.MS,1,FOR.2040		
LAND Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving. BUILDINGS Lines 2 A, B, C, D & E List all buildings.	NUMBER OF ACRES	2010 ASSESSED VALUATION BY CITY/TOWN
1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4	March 1997	
A Current Use (At Current Use Values) RSA 79-A (See page 10)	2:499:00	\$434,80
B Conservation Restriction Assessment (At Current Use Values) RSA 79-B	0.00	\$
C Discretionary Easement RSA 79-C	247:00	\$98,80
D Discretionary Preservation Easement RSA 79-D	0.00	
E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F	0.00	Branch and the same
F Residential Land (Improved and Unimproved Land)	2,169.00	\$244,788,40
G Commercial/Industrial Land (Do Not include Utility Land)	643.00	\$36,194,60
H Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)	5,556.00	\$281,516,60
! Tax Exempt & Non-Taxable Land	726.00	\$13,018,90
2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B		
A Residential		\$279,558,80
B Manufactured Housing as defined in RSA 674:31		\$8,70
C Commercial/Industrial (DO NOT Include Utility Buildings)	T	\$87,283,20
D Discretionary Preservation Easement RSA 79-D Number of Structures	0	Hermatish as 11 miles 1 miles
E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F # of Structures	0	\$
F Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E)		\$366,850,70
G Tax Exempt & Non-Taxable Buildings		\$23,700,100
3 UTILITIES (see RSA 83-F:1 V for complete definition) A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixt and descriptions/pipelines etc.)	ures of all kinds	\$15,728,600
B Other Utilities (Total of Section B from Utility Summary)		1. 1200.44.14 1112.45 141 144 \$
4 MATURE WOOD and TIMBER RSA 79:5		\$
5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1H, 2F, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality.		\$664;095,90
6 Certain Disabled Veterans RSA 72:36-a Total # granted (Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance)	0	\$1
7 Improvements to Assist the Deaf RSA 72:38-b V Total # granted	0	\$(
B Improvements to Assist Persons with Disabilities RSA 72:37-a Total # granted	0	\$0
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV Total # granted (Slandard Exemption Up To \$150,000 maximum for each)	0	
10 Water and Air Pollution Control Exemptions RSA 72:12-a Total # granted	0	\$0
11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9, and 10) This figure will be used for calculating the total equalized value for your municipality.		\$664,095,900
12 Blind Exemption RSA 72:37 Total,# granted	3	
Amount granted per exemption 13 Elderly Exemption RSA 72:39-a & b Total # granted :	\$15,000	\$45,000
	26	\$3,110,000
14 Deaf Exemption RSA 72:38-b Total # granted Amount granted per exemption	0 \$0	
15 Disabled Exemption RSA 72:37-b Total # granted	1	
Amount granted per exemption	\$50,000	\$50,000
y a per exemption	400,000	\$50,000

MS - 1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION SUMMARY INVENTORY OF VALUATION FORM MS-1 FOR 2010

16 Wood-Heating Energy Systems Exemption RSA 72:70	Total # granted	0	\$0
17 Solar Energy Exemption RSA 72:62	Total # granted	0	\$0
18 Wind Powered Energy Systems Exemption RSA 72:66	Total # granted	0	\$0
19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV	Total # granted	0	\$0
20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)			\$3,205,000
21 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & EDUCATION TAX IS COMPUTED (Line 11 minus Line 20)	LOCAL		\$660,890,900
22 Less Utilities (Line 3A) Do NOT include the value of OTHER utilities listed i	n Line 3B.		\$15,728,600
23 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE E COMPUTED (Line 21 minus Line 22)	EDUCATION TAX IS		\$645,162,300

Additional notes (example: update, reval, changes to exemptions, mapping, increases to value, decreases to value, etc.)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION SUMMARY INVENTORY OF VALUATION FORM MS-1 FOR 2010

UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELI	NE, WATER & SEWER
List by individual company/legal entity the valuation of operating plants employed in the production, distrib	oution, and transmission of electricity, gas
pipeline, water and petroleum products. Include ONLY the names of the companies listed on the Instruction	on Sheets. (See instructions page 11)
WHO APPRAISES AND ESTABLISHES THE UTILITY VALUE IN YOUR MUNICIPALITY?	
DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES?	YES NO
IF YES, DO YOU EQUALIZE'IT BY THE RATIO? (please check appropriate box, if applicable)	YES NO
SECTION A: LIST ELECTRIC COMPANIES:	2010
(Attach additional sheet if needed.) (See Instructions page 11)	VALUATION
FPL ENERGY SEABROOK, LLC	\$43,51
MASS MUNICIPAL WHOLESALE ELECTRIC	\$5,60
PUBLIC SERVICE	\$6,940,90
HUDSON POWER & LIGHT -FPL NORTHEAST DIV	\$3
PUBLIC SERVICE	\$3,20
PUBLIC SERVICE	\$445,30
TAUNTON MUNICIPAL LIGHTING CO	\$4
A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION:	All the state of t
(See instructions page 11 for the names of the limited number of companies)	\$7,438,600
GAS COMPANIES	
UNITIL GRANITE STATE GAS (TRANSMISSION=\$333,100)	\$915,400
PORTLAND NATURAL GAS	\$2,597,200
MARITIME & NOTHEAST PIPELINE	\$4,777,400
A2 TOTAL OF ALL GAS COMPANIES LISTED:	
(See instructions page 11 for the names of the limited number of companies)	\$8,290,000
WATER & SEWER COMPANIES	
	\$(
	\$(
	\$(
A3 TOTAL OF ALL WATER & SEWER COMPANIES LISTED:	
(See page 11 for the names of the limited number of companies)	The state of the s
GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES (Sum of Lines A1, A2 AND A3). This grand total of all sections must agree with the total listed on page 2, Line 3A.	\$15,728,600
SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies):	2010
(Attach additional sheet if needed.)	VALUATION
	\$0
	\$0
	\$0
TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B:	
Total must agree with total on page 2, line 3B.	\$0

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION SUMMARY INVENTORY OF VALUATION FORM MS-1 FOR 2010

2010

*NUMBER OF ESTIMATED TAX CREDITS TAX CREDITS LIMITS INDIVIDUALS RSA 72:28 Veterans' Tax Credit / Optional Veterans' Tax Credit \$50 Standard Credit \$500 220 \$110,000 \$51 up to \$500 upon adoption by city or town RSA 72:29-a Surviving Spouse "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." \$2.000 \$2 000

\$700 Standard 0 \$701 up to \$2,00	Credit 00 upon adoption b	y city or town		1			V -1
RSA 72:35 Tax Credit for Service-Connected Total Disability "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service- connected disability, or who is a double amputee or paraplegic because of service-connected injury" \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town			\$2;000	8		\$16,000	
	R AND AMOUNT for wife qualify for the cre residence such as brothe		allfies, count as 1, not o	* If one-half.	229		\$128,000
			DISABLED EXEM	PTION REPORT - R	SA 72:37-b		
INCOME LIMITS:	:	SINGLE	\$13,400	ASSET LIMITS:		SINGLE	\$35,000
		MARRIED	\$20,400			MARRIED	\$50,000
			DEAF EXEMPT	ION REPORT - RSA	72:38-b		
INCOME LIMITS:		SINGLE	\$0	ASSET LIMITS:		SINGLE	\$0
		MARRIED	\$0			MARRIED	\$0
			ELDERLY EXEMP	TION REPORT - R	SA 72:39-a		
GRANTED ELDE	RST TIME FILERS RLY EXEMPTION URRENT YEAR	PER AGE C	CATEGORY			GRANTED AN ELDER AMOUNT OF EXEMP	
AGE	#	AMOUNT PER	RINDIVIDUAL	AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65-74	0		\$90,000	65-74	6		\$450,000
75-79	2		\$115,000	75-79	8	\$920,000	\$920,000
80+	0		\$145,000	80+	12	\$1,740,000	\$1,740,000
\$P\$ 100000000000000000000000000000000000			THE PROPERTY OF THE PARTY OF TH	TOTAL	26	\$3,200,000	\$3,110,000
INCOME LIMITS:		SINGLE	\$0	ASSET LIMITS:		SINGLE	\$0
		MARRIED	\$0			MARRIED	\$0
		COMMUNIT	TY REVITALIZATI	ON TAX RELIEF IN	CENTIVE - RSA 79	-E	
ADOPTED:	YES		NO		NUMBER	ADOPTED	

		COMMUN	TY REVITALIZA	TION TAX RELIEF	NCENTIVE - RSA 79-E	
ADOPTED:	YES		NO		NUMBER ADOPTED	

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION SUMMARY INVENTORY OF VALUATION FORM MS-1 FOR 2010

	CURRENT USE REPORT - RSA 79-A						
	TOTAL NUMBER ACRES RECEIVING CURRENT USE	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	TOTAL NUMBER OF ACRES			
FARM LAND	1,183.00	\$173,800	RECEIVING 20% RECREATION ADJUSTMENT	0.00			
FOREST LAND	1,044.00	1	REMOVED FROM CURRENT USE DURING CURRENT TAX YEAR	22.00			
FOREST LAND WITH DOCUMENTED				Pizero			
STEWARDSHIP UNPRODUCTIVE	0.00	\$0					
LAND	0.00	\$0.		TOTAL NUMBER			
WET LAND TOTAL	272.00	MALEST CALLS CALLS FROM	TOTAL NUMBER OF OWNERS IN CURRENT USE	56			
(must match page 2)	2,499,00	\$434,800	TOTAL NUMBER OF PARCELS IN CURRENT USE	121			

LA	ND USE CHANG	E TAX	
GROSS MONIES RECEIVED FOR CALENDAR YEAR (JAN. 1,	2009 THRU DEC	31, 2009).	\$100,614
CONSERVATION	0% AND/C		
MONIES TO CONSERVATION FUND			\$0
MONIES TO GENERAL FUND			\$100,614

CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B							
	TOTAL NUMBER ACRES RECEIVING CONSERVATION	ASSESSED VALUATION					
FARM LAND	0.00	\$0	RECEIVING 20% RECREATION ADJUSTMENT	0.00			
FOREST LAND	0.00		REMOVED FROM CONSERVATION RESTRICTION DURING CURRENT YEAR	0.00			
FOREST LAND WITH DOCUMENTED STEWARDSHIP							
UNPRODUCTIVE LAND	0.00	\$0 \$0					
WET LAND	0.00		TOTAL NUMBER OF OWNERS IN CONSERVATION RESTRICTION	TOTAL NUMBER			
TOTAL	0.00	\$0	TOTAL NUMBER OF PARCELS IN CONSERVATION RESTRICTION	0			

DISCRETIONARY EASEMENTS - RSA 79-C				
TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS TOTAL NUMBER OF OV DISCRETIONARY				
ASSESSED VALUATION	Golf Course			
	DESCRIPTION			
\$98,800	DESCRIPTION			

	TAXATION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES - RSA 79-F			
TOTAL NUMBER GRANTED	TOTAL NUMBER OF STRUCTURES	TOTAL NUMBER OF ACRES	ASSESSED VALUATION LAND	ASSESSED VALUATION STRUCTURES
0	0	0.00	\$0	\$

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2010

DI	SCRETIONARY PRESERVATION EASEMENTS - RSA 79-D)	
Historic Agricultural Structures TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY PRESERVATION DISCRETIONARY PRESERVATION (i.e.; Barns, Silos etc.) EASEMENTS MAP & LOT - PERCENTAGE GRANTED			
C	DESCRIPTION	DESCRIPTION	
TOTAL NUMBER OF ACRES	DESCRIPTION	DESCRIPTION	
0.00	DESCRIPTION	DESCRIPTION	
ASSESSED VALUATION	DESCRIPTION	DESCRIPTION	
\$0 L/O	DESCRIPTION	DESCRIPTION	
\$0 B/O	DESCRIPTION	DESCRIPTION	
TOTAL NUMBER OF OWNERS	DESCRIPTION	DESCRIPTION	
0	DESCRIPTION	DESCRIPTION	
	DESCRIPTION	DESCRIPTION	
	DESCRIPTION	DESCRIPTION	
	DESCRIPTION	DESCRIPTION	

TAX INCREMENT FINANCING DISTRICTS RSA 162-K (See Tax Increment Finance Dist Tab for instructions)	TIF #1	TIF #2	TIF #3	TIF #4
Date of Adoption\Modification	mm/dd/yy	mm/dd/yy	mm/dd/yy	mm/dd/yy
A Original assessed value	\$0	\$0	\$0	\$0
B + Unretained captured assessed value	\$0	\$0	\$0	\$0
C = Amounts used on page 2 (for tax rate purposes)	\$ \$0	\$0	12 \$0	South South
D + Retained captured assessed value (*be sure to manually add this figure when running your warrant)	50	\$0	\$0	\$0
E Current assessed value	\$0	\$0	\$0	de waters

LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAX Amounts listed below should not be included in assessed valuation column on page 2.	MUNICIPALITY	LIST SOURCE(S) OF PAYMENT In Lieu of Taxes
据形式3.AII (1997年)	部門的	Number of Acres
State & Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, accl. 3356 & 3357.	\$0	0.00
White Mountain National Forest, Only acct. 3186.	\$0	0.00
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
TOTALS of account 3186 (Exclude WMNF)	\$0	

^{*} RSA 362-A:6 was reinstated, effective 4/1/2006. This statute allows municipalities to enter into payment in lieu of tax agreements with small scale power facilities. However, these new PILOT agreements are also taxable under RSA 83-F.

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 271-2687.

*BUILDING INSPECTOR / CODE ENFORCEMENT * ANNUAL REPORT

2 010 continued to reflect ambitious construction activities as reflected by the number of permits issued during the year. The attached building department activity sheet records the most frequent and important department activities during the year.

The Falls Way Subdivision continues to grow with approximately 12 new homes during 2010. Reportedly, all but one of the homes constructed during 2010 have been sold. The major components of Falls Way, Skyview, and Ridgecrest Roads have been completed. It is now possible to travel the entire subdivision "loop". The roadway system has become popular for walking, jogging and bicycling activities.

The Ireland Way subdivision road and storm water devices were completed late in 2010, allowing the Select Board to accept a cash bond so that building permits could be issued. One duplex

building permit has been issued for this four building duplex development.

On the State Fire and Building Code fronts, the 2009 edition of the State Building Code and the State Fire Code, as per SFC 6000, are the referenced codes for review when issuing building permits in Greenland. This is per State Law and the Greenland Building Ordinances. Also, the 2011 edition of the State Electrical Code, National Fire Protection Association (NFPA) 70 will take effect on 1 July 2011.

From the local perspective, the most important public documents and the first references one should review before starting any construction project are the Town of Greenland NH Building Regulations, Zoning Ordinances and Subdivision and Site Plan Review Regulations. All of these articles are published in the same manual and are available on line via the Town of Greenland website. It is this document that either permits, denies or describes the process you must undertake before a construction project is started. The Greenland Building Regulations also indicate when building permits and fees are required.

The Zoning Ordinance also provides the general information of: building set-back distance requirements, sign information, local wetland information, use information (what one can construct or operate in a specific district), aquifer protection district permitted and prohibited uses, residential, commercial and industrial district purposes and boundaries, when permits are required for storage trailers and the regulations for the open storage of unregistered and uninspected vehicles, junkyard and accessory dwelling unit requirements. Town Ordinances are continually reviewed (due to use) by all of the land use boards, myself and the Circuit Rider for compliance with current State Law (RSA's, or Revised Statues Annotated).

All of the Greenland Building Regulations and Zoning Ordinances were approved by the Town residents during either an annual Town Meeting or special election. After acceptance, these ordinances become "the rules of the road" for all construction and land activities (especially as described in Article three) in Greenland.

Town Site Plan and Subdivision requirements are developed and approved by the Greenland Planning Board. The Planning Board may adopt the site and subdivision regulations during a publicized public hearing.

OFFICE: 431-3070, ext. 107 CELL: 502-4623

EMAIL: bcushman@greenland-nh.com

Respectfully submitted,

Robert A. Cushman
Building Inspector
Code Enforcement Official

★ BUILDING DEPARTMENT ACTIVITY – 2010 **★**

Permits Issued

New Homes	14	Pools -Above Ground	0
Second Dwelling Units	0	Pools - In-ground	4
Duplexes	3	Reroofing	71
Renovations over \$50,000	7	Siding	5
Renovations	50	Signs (Temporary)	4
Garages/Small Barns	5	Signs	5
Commercial Over \$50,000	1	Electric	68
Commercial	1	Plumbing	34
Decks / Porches	12	Test Pits	61
Demolitions	10	Miscellaneous Under \$1,500	2
Septic Replacement	11	Septic New	16
Driveway	17	Occ. Permit-Commercial	9
Occupancy Permit-Res.	22	Mylar Fines	0
Sheds	18	Miscellaneous	25
Home Occupation	0	Septic Review	<u>54</u>
Mechanical	55	•	
		Total permits	584



Demolition of former Piscataqua Trucking Co.

* POLICE DEPARTMENT REPORT *

his is the tenth annual report I have completed during my tenure as Police Chief for the Town of Greenland; my fourteenth overall as a Chief of Police. As each year has passed, and as we look to the future, we have strived and will continue to strive to provide professional services in a cost-efficient manner.

During 2010, the department completed its goal in technology advancement. Officers working in their cruisers now have the ability to run State record checks from their laptop computers, giving them real time information when they need it most. This was accomplished by a federal program offered by UNH called Project 54 and came at no cost to the Town. The department has been in partnership with Project 54 for many years.

The Department continues to be active with the School. Officer Wayne Young is in his eleventh year at the school teaching the DARE Program. Sgt. Dawn Sawyer is on the Commitment to Social Success Team, a program to promote respectful interpersonal behavior at the school. I would like to thank the School Staff for their continued support of these programs.

Officer Young is also in his second year as a Certified Child Safety Seat Installer. This is a valuable resource and provides peace of mind to new parents.

This year many officers continued their education and obtained instructor certifications. Officer Jamie Cormier became certified as a SPOTS Instructor for our new computer technology from Project 54. Officer David LoConte became a Certified OC Instructor. Our newest officer, Tim McClare, became a Certified Firearms Instructor this year and will assist Detective David Kurkul with that program. Det. Kurkul attended a conference in Internet Child Exploitation

The Department continues to supplement its patrol shifts by applying for Federal Traffic Enforcement Grants. As always, we conducted Speed Enforcement and DWI Grants and this year added a Traffic Light Enforcement Grant.

The Police Department offers 24 hours service to the community, so please call anytime you see something out of the ordinary. In the case of any emergency, please call 911. For any other services, call 603-431-4624.

I want to thank the Town for its support of the Police Department, and also would like to thank my staff for their professionalism over the course of last year.

Respectfully submitted, Michael P. Maloney Chief of Police



* POLICE ACTIVITY STATISTICS *

Police Activity	2008	2009	2010
Homicide/Accidental Death	0	0	0
Robbery	1	1	1
Kidnapping/Interference w/ Custody	4	0	1
Sexual assaults	2	0	2
Assaults	14	10	18
Criminal threatening	34	36	36
Arson	0	1	0
Burglary	4	6	3
Child Pornography	0	0	0
Thefts	69	56	66
Fraud/forgery	25	28	19
Criminal mischief	17	39	28
Orug offenses	15	5	9
Bomb Threat	0	0	0
OWI	21	10	16
Other alcohol offenses	23	17	12
Juvenile offenses	22	19	35
Criminal trespass	15	13	11
Violation of restraining orders/domestic	35	59	51
Restraining orders issued	15	8	16
Motor vehicle stops	1382	1128	1439
Accidents	161	146	154
Fatal Accident	0	0	0
E911 call	51	57	59
Arrests	135	89	105
Burglar alarms	200	185	248
Unsecured buildings	13	13	9
House checks / building checks	508	409	706
Suspicious activity	183	239	248
Suicide & Attempted Suicide	5	4	7
Unattended Deaths	2	0	2
Follow up investigations	428	633	748
Public assists	809	774	636
Assist to other police departments	449	547	627
Misc. Calls for Service & Complaints	944	1632	1154
ncident Reports Taken	262	260	247
Total calls for service	7238	6612	7460
Amount of Property stolen/damaged	\$60,485	\$49,991	\$62,767
Amount of Property recovered/reimbursed	\$4,652	\$1,377	\$23,145

Police Department Revenues	2008	2009	2010
Pistol Permits	\$280.00	\$380.00	\$290.00
Grants	\$9,785.08	\$7,050.16	\$12,305.20
Witness Fees	\$630.00	\$643.20	\$610.00
Report Fees	\$1,881.00	\$1,245.00	\$1,484.00
Town Ordinance Fines	\$315.00	\$120.00	\$440.00
Detail Revenue (Budget Reimbursement)	\$239,550.00	\$176,025.00	\$274,212.00
Miscellaneous	\$16.00	\$6,214.49	\$1,045.86
Total Revenues & Budget Reimbursements to the General Fund	\$252,457.08	\$191,677.85	\$290,387.06

Detail Revenue Breakdown	2010
Total Hours Billed	4,511.3
Total Salary Billed	\$171,429.40
Total Administrative Billed	\$54,135.00
Total Equipment Fees Billed	\$32,142.00
Total Billed	\$257,706.40

Current Greenland Police Department Roster 2010

Fulltime Personnel

Chief Michael P. Maloney Sergeant Dawn M. Sawyer Detective David M. Kurkul Officer Wayne M. Young Officer James C. Cormier Officer David M. LoConte Officer Timothy McClare

Part Time Personnel
Officer Thomas F. Simmons
Officer Jeffrey T. Peirce
Officer Theodore S. Hartmann
Administrative Assistant Carole Smith

★ GREENLAND VOLUNTEER FIRE DEPARTMENT ★

GREENLAND'S FIRE DEPARTMENT NEEDS VOLUNTEERS

The are asking anyone in Greenland who has considered joining the fire department or the Ladies Auxiliary to take the next step - contact us (email GVFD21@yahoo.com), attend a monthly Business Meeting (second Tuesday of each month at 7 p.m.), or talk to our current members. Visit www.GreenlandFire.org for more information.

As a volunteer you may train to become and EMT, Firefighter, Dispatcher, or provide support. We provide training to all of our volunteers, no experience is necessary to join. Volunteers must be at least 18-years old; there is no upper age limit. We are also accepting applications for volunteers who live in towns abutting Greenland.

Greenland Volunteer Fire Department - 2010

The Greenland Volunteer Fire Department responded to 370 emergency calls in 2010. In 2010 we welcomed six new members: Emery Eaton, Shaun Quinn, Holland DeBouer, Joe Walsh, Max Brown and Robert Holt. Congratulations to John Seavey who completed Firefighter I and Stacey Mood who is an EMT-Basic. All members participate in monthly department Fire and EMS training to maintain and increase their skills.

We continue to use COMSTAR, to bill for our ambulance service. In calendar year 2010, COMSTAR collected \$44,750.71 for Greenland.

2010 Greenland Volunteer Fire Department Members

Ralph Cresta, Jr.	Matt Tobey	Rick Hussey	Kevin Schmit
Myrick Bunker	Brian DiPietro	Tom Tillman	Ted Hartmann
Chip Hussey	Chris Pearl	Tom Maher	Josh Bunker
Ryan DeFreze	John Chick	Jeff Milks	John Seavey
John Devine	William Bonacci	Mo Sodini	Dan Gravelle
Kathi Hussey	Susan Dame	Judy Graham	Derek Simpson
Julie Johnson	Stacey Mood	Maureen Moore	Carl Mueller
Colleen Sodini	Dick Hazzard	Carl Beatrice	Rhonda Bunker
Karen Sullivan	Sara MacCorkle	Harold Buzzell	Pat Beatrice
Holland De Bouer	Shaun Quinn	Max Brown	Robert Holt
	Emery Eaton	Joe Walsh	

I would like to sincerely thank the members of the Greenland Volunteer Fire Department for their continued commitment, dedication and professionalism while serving the community. I would like to thank the town and the residents for their continued support of the Fire Department.

Respectfully submitted, Ralph Cresta Jr., Chief

Incident Reports by Type of Incident Found:

EMS Calls including Motor Vehicle Accidents 158

Building Fires 18

Hazardous Condition 44

Alarm System Activation 54

Public Assist 25

Miscellaneous Fire 1

Canceled En Route 22

Brush Fires 1

Car Fires 2

Total Calls in 2010: 370

Greenland is a member of a mutual aid agreement with surrounding towns. In 2010 we participated in the mutual aid agreement as follows:

Mutual Aid Given

Fire 17

Ambulance 7

Mutual Aid Received

Fire 10

Ambulance 6

Exeter Advanced Life Support (ALS) 19

Portsmouth ALS 2

2010 Officers:

Fire Chief: Ralph Cresta, Jr. Deputy Fire Chief: Matt Tobey Deputy Fire Chief: Rick Hussey

Captain: Kevin Schmit Captain: Myrick Bunker Engineer: Brian DiPietro

How to Reach Us:

Always dial 9 1 1 in an emergency.

- Business number is 603-436-1188
- E-mail GVFD21@yahoo.com
- Website www.GreenlandFire.org

Help Us Find You in an Emergency:

- Make sure the telephone company has your correct street address.
- Post your street number on both sides of your mailbox in 4-inch (or larger) reflective numbers.
- Ensure that your house number is clearly visible from the street, both during the day and night.

Burn Permits

You must request a burn permit from the Fire Warden or a Deputy Fire Warden at least 24-hours prior to the start of the burn.

Deputy Fire Warden	Brian DiPietro	603-498-3162
Deputy Fire Warden	Kevin Schmit	603-433-5572
Deputy Fire Warden	Myrick Bunker 603-	-436-8698
Deputy Fire Warden	Mo Sodini	603-765-7904
Fire Warden	Ralph Cresta Ir	603-235-7676

Burn Permit Requirements:

- 1. You must request a burn permit from the Fire Warden or a Deputy Fire Warden at least 24-hours prior to the start of the burn.
- 2. You must obtain a signed burn permit from the Fire Warden or a Deputy Fire Warden prior to starting the burn.
- 3. Chimineas/fire pits/outdoor fireplaces require annual burn permits. The Fire Warden or Deputy Fire Warden will determine if the burn pile is reason able in size, or if it must be reduced.
- 4. You may <u>not</u> burn brush over 5-inches in diameter, pressure treated or painted wood, plywood, leaves, tires, tubes, refuse or other waste.
- 5. You must own the land where you intend to burn. If you do not own the land, you must have the owner's written approval.
- 6. You must be at least 18 years of age to obtain a permit.
- 7. Open burning must be 50 feet away from nearest field, brush, woodland, or structure.
- 8. You must have the means to extinguish the fire at any time. A hose, shovel or rake, and a bucket of water should be available at the fire.
- 9. Open burning must be constantly attended until the fire is completely extinguished.
- 10. The Fire Department shall order the extinguishment of any open burning that creates or adds to a hazardous or objectionable situation. If the fire becomes a nuisance it must be extinguished.
- 11. Even with a valid permit, under State law, any damage caused as a result of a kindled fire becomes the obligation of the party responsible for kindling the fire; *including the cost of suppression*.
- 12. Permitted burning is allowed between the hours of 5 p.m. and midnight. If it is raining or the ground has sufficient snow cover a permit may be issued for burning earlier than 5 p.m.



Response to a fire call on Holly Lane

*EMERGENCY MANAGEMENT *

As with the ice storm of 2008, the Town's Emergency Operation Center was opened to support the ongoing efforts of the Fire, Police and Public Works Departments. Communication was established with the State of NH, Department of Homeland Security & Emergency Management EOC. Many of the roads were fully or partially closed over the next few days. At noon each day the Town Administrator and I participated in a statewide conference call relative to the emergency. Through the State EOC we were able to monitor the progress of utility crews and project when power would be restored in various area of the community. At the height of the storm, the Greenland Fire Department responded for mutual aid to a major fire at Hampton Beach. As part of a Presidential Disaster Declaration for the storm, we were able to apply for funding which enabled the Town to recoup some of its costs occurred during the storm. I would like to thank Fire Chief Cresta and Police Chief Maloney for the professionalism shown by their respective departments throughout the emergency. Also, a job well done for the efforts of the Town Administrator, Selectmen and others of the Emergency Management Team.

We continue to ensure that the Town is compliant with the requirements of the National Incident Management System or NIMS. This program requires that Town Personnel in all departments, including the school, take specific Incident Command courses related to their responsibility. We also continue to upgrade our Local Emergency Operations Plan. In 2011, we will begin an update to our Hazardous Mitigation Plan, which each community is required by FEMA to have to qualify for emergency grant funding.

In 2010, Greenland Emergency Management and all Town departments participated in three exercises conducted by the State of NH Office of Homeland Security & Emergency Management and the Federal Emergency Management Agency to test the Town's Radiological Emergency Response Plan. The Town's EM Team performance was given high marks. Through RERP funding we were able to secure two new portable radios for the Fire Department and will receive two more in 2011.

As we have seen from recent events in New Hampshire and elsewhere around the country, in emergency situations, it is the local community that must be prepared to respond first to take care of its neighbors. We continue to seek individuals to join our emergency management team in protecting our community. Please contact me or leave your name at the Town Office if you are interested.

Any individual who has a special need or requires special assistance during an emergency should contact myself, the Town Clerk, Fire or Police Departments or the NH Office of Emergency Management so that we can have this information on file to help you if the need arises. This information is held in the strictness confidence in a sealed file.

Kenneth N. Fernald Emergency Management Director Greenland NH



Reminder from previous years:

Handle With Care

If you own an emergency generator, it is critical for your safety and the safety of PSNH line crews that your equipment be properly installed. Improper installation can result in house fires or feeding electricity back into our lines, endangering the lives of repair crews.

It's also critical that PSNH be aware that you have a generator. If you have not already done so, register your generator so we can note the generator location and confirm that a safe transfer switch is being used to switch between standby and utility power. We may also be able to help with any questions you might have. Call us at (603) 634-2312, or write to PSNH's Supplemental Energy Sources Department at 780 North Commercial Street, Manchester, NH 03031.

Other Important Considerations:

Before you buy a generator, make sure it's the right size for your needs. Always have a qualified electrician install the generator, which must be connected to your home's wiring through a special transfer switch. This will ensure that the house wires are isolated from the utility wires.

Generators must be vented outside and must never be refueled while operating. You may need a town permit or an official inspection for the generator.



Where: Greenland Town Hall When: Third Tuesday of each month 1:00 – 3:00 P.M.

A registered nurse provides:

- Blood pressure checks
- Medications review
- Help with managing diabetes and other chronic illnesses
- Lifestyle changes including: Exercise, Nutrition and Stress Management

Sponsored by the Town of Greenland and Wentworth Connections

* HEALTH OFFICER REPORT *

This has been a good year for your Health Officers and a good year for the residents. Failed or faulty residential septic systems were limited in number and were quickly reported and corrective action promptly initiated by responsible owners. Three commercial properties had situations with potential health or environmental ramifications requiring investigation; these were also promptly addressed and corrected without incident. We were also involved in renter/landlord disputes that required considerable investigation, ending in an equitable resolution but not necessarily to the total satisfaction of all parties. Another complaint, regarding "chemical odors" also resulted in an investigation. The complaint was found to be legitimate and the source removed. These are normal examples of an officers duties, and are generally addressed in RSA 147—sections 1 thru 58. However, what is not commonly known is that many statutes, (state and federal) contain specific reference and/ or responsibilities for health officials. Two of these statutes that impact Greenland residents are the "Comprehensive Shoreland Protection Act" and the "Clean Water Act". These and other statutes have health and safety requirements, your health officers have been involved in these activities for years, especially as they may apply to the Great Bay Estuary and the surface waters feeding into it.

Greenland has about seventeen miles of shoreland and multiple drainage/rivers and streams that flow into Great Bay. When we, as residents or property owners, permit pollution, silting or other degradation of these waters, we may be affecting the health of our neighbors. Because the majority of us are not serviced by a public water system we depend on wells and springs for our drinking water. Common violations include:

- > Excessive or illegal use of pesticides and fertilizers
- > Unauthorized or improper destruction of buffers trees and other greenery along waterways.
- ➤ Discharge of chemicals, hydro-carbons, fecal matter (human and animal) and other pollutants onto proximity land areas or into stream flows and storm drains.
- > Faulty or failed septic systems.

With the onslaught of winter and rising fuel costs, more and more residents are supplementing or replacing their normal heat with wood burning units. Wood burners come in all shapes and sizes and many degrees of efficiency. There are some who estimate that up to 25% of New Hampshire homes heat with wood, and another 30% use wood as a supplement. With these daily tons of emissions, there are environmental emission hazards to be considered. Wood users should consider these simple guidelines when getting a stove or maintaining and using the one you have:

There are federal standards for heating units, including wood stoves; certification should be considered when purchasing a new wood stove.

It is recommended that only seasoned hardwoods are used for best BTU payback; green wood contain excessive water content, therefore reduced BTU output.

Pine and many soft woods contain excessive amounts of pitch which, when burned, accumulate in chimneys and are the cause of many fires.

If wood burning is frequent and prolonged, have your chimneys inspected on a scheduled basis.

Never burn pressure treated wood, even scraps; emissions are carcinogenic, as is the ash that may be used in your garden.

Wood smoke can contain over 100 chemical (including several different oxides, dioxins and furans) the smoke also contains inhalable particulates, several that can aggravate cardiovascular and respiratory conditions. These particles, when inhaled, can be deposited deep within the lungs and remain there for long term cumulative problems. Infants, children, the elderly and those with allergies are most susceptible.

Health Officers, Wallace Berg and Jeff Canfield 55

* TRUSTEES OF THE TRUST FUNDS *

reenland's Trustees of the Trust Fund are responsible for managing the town's capital reserve funds as well as a number of privately funded trusts that benefit the town. Together, these are twenty-three separate accounts with a total value of approximately \$1,650,000. They vary in size from under \$1,000 to over \$350,000. Each account is managed separately using a specific investment mandate. Seven of the accounts are private trusts established at some time in the past by town citizens. There are sixteen capital reserve funds, including four for the school district, two for the library, and ten for the town. The school funds are for school maintenance, an emergency generator, maintenance of the SAU office, and unanticipated high school tuition expenses. The library funds are for emergency repairs and future growth. Among the town trusts, the largest are for a new fire truck, conservation land, the acquisition of land for town use, and the Portsmouth Avenue road project. The goal of the Trustees is to manage the trusts and capital reserve accounts for safety and to protect against the loss of value caused by inflation. Certain accounts are also managed with a strategy to grow the principal and in some cases to generate current income.

In 2010, the Tuition Expendable Trust Fund was created at the school district meeting and funded with \$30,000. This fund will be used to pay any high school tuition costs. Money was added to the following accounts: Rental Maintenance Expendable Trust (\$20,400), Conservation Land CRF (\$20,000), Town Vicinity Land CRF (\$170,000), Weeks Library CRF (\$50,000), Retirement Liabilities Expendable Trust Fund (\$5,000), and the Mosquito Control Expendable Trust (\$2,500). Funds were withdrawn for use from the School Building/Ground Maintenance Fund (\$20,772) and the Road Maintenance Fund (\$5,000).

In 2010, the seven private trust funds increased in value by more than \$28,000, or 8.4%, exclusive of additions and withdrawals. The sixteen capital reserve funds increased in value by more than \$52,000, or 4%, exclusive of additions and withdrawals. (The difference in returns is because capital reserve funds tend to be invested more conservatively than private trusts). We are pleased with these results as they increase the town's reserve funds without the need for higher property taxes. The Trustees would like to caution that these gains are subject to general stock and bond market conditions and there is no assurance that they will be repeated in 2011.

At the end of 2010 the investment advisor firm we hired to assist us, Weyland Capital Management, informed the Trustees that they could no longer manage the town account because they have decided to exit the municipal trust management business. We have been very pleased with the work done by Weyland over the past two years and regret their decision. After consideration of all options, the Trustees have decided to manage the money directly using a conservative "prudent man" investment philosophy, a more conservative investment policy than the approach used by Weyland. While this change will possibly not result in as great an investment gain as we have experienced with Weyland's assistance, this will be offset by the savings we will make in advisor management fees of approximately 1% per year.

For 2011, all trust and capital reserve accounts will be invested in one or more of four investment options: a US government Treasury bill money market fund, a, index fund that covers the total US stock market, a second index fund that covers the total US bond market, and a bond fund that invests Treasury Inflation-Protected Securities (TIPS) as an inflation hedge. The Trustees seek to match the investments in each account with its purpose and time horizon. We will monitor the results to determine if this is an appropriate plan for the long term.

	2000
TRUST FUNDS	42.740.14
Cemetery Fund	43,749.14
Cemetery Perpetual Care Fund	205,014.40
Library Fund	85,629.94
Weeks Sidewalk Fund	2,479.77
Weeks School Fund	809.92
Gwendolyn Sanderson School Fund	20,838.94
Norton Library Fund	2,478.44
Total all trusts	361,000.55
CAPITAL RESERVE FUNDS	
Retirement Liabilities Expendable Trust	18,324.80
School Building/Ground Maintenance Fund	131,852.71
Rental Maintenance Expendable Trust	159,977.95
Mosquito Control Expendable Trust	7,498.37
Town Vicinity Land CRF	202,086.25
Conservation Land CRF	111,309.94
Town Land Fund	262.37
Fire Truck Fund	14,032.50
Weeks Library CRF	351,388.70
Road Improvement CRF	119,484.64
Weeks Library Expendable Trust	17,582.92
Road Maintenance CRF	38,994.93
Construction and Maintenance Town Property	23,737.61
Unanticipated Storm Damage Fund	34,249.64
Generator Expendable Fund	61,456.10
Tuition Expendable Trust Fund	29,952.62
Total Capital Reserve	1,322,192.05
TOTAL ALL FUNDS:	1,683,192.60

Respectfully Submitted, John Soltis, Richard Rugg, Michael Marsh

Town of Greenland New Hampshire

Report of Common and Individual Cemetery Funds As of December 31, 2010

Prepared by Computer Professionals Associated, Ltd 59 Littleworth Road, Dover NH 03820 603.767.4328 OR 603.343.2366 cpanh@comcast.net Current Income (notated with an *) was generated in 2010 & subsequently turned over to the Town

Town of Greenland NH

Compt. ... /rofessionals Associated, Ltd.
Dover New Hampshire

Listing of Common and Individual Cemetery Trust Funds

As of December 31, 2010

						Principal				Inc	Income and Expense	_ esuedx:	
Fund Name	PURPOSE	DATE	GROUP	Opening Balance	New Funds	Sales Gains	Interest Gains	Closing Balance	Opening Balance	Interest Gains	Current	Current Expense	Closing Balance
CLARK, JOHN J.	Cem	1904	A	768.52	00.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
HATCH, ALICE C.	Cem	1904	V	2,524.86	0.00	0.00	0.00	2,524.86	201.97	0.00	23.01	0.00	224.98
MANSON, ROBERT	Cem	1904	4	384.67	00.00	0.00	0.00	384.67	29.58	0.00	3.51	0.00	33.09
HINES, JOSEPHINE	Cem	1912	A	1,142.02	00.00	0.00	0.00	1,142.02	88.92	0.00	10.41	0.00	99.33
RAND, FRANK	Cem	1912	A	768.52	00.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
CLAY, HARVEY	Cem	1914	V	768.52	00.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
LOWD, JOHN B.	Cem	1917	A	768.52	00.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81
RIDEOUT, HARRIAT A.	Cem	1917	V	768.52	0.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81
HAINES, MARY B.	Cem	1921	4	768.52	00.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81
BALL, SARAH T.	Cem	1922	<	768.52	00.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81
MOULTON, ELMER D.	Cem	1924	V	768.52	00.00	0.00	00.00	768.52	59.81	0.00	7.00	0.00	66.81
SEAVEY, JOHN E.	Cem	1924	4	768.52	00.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
PICKERING, OLIVA S.	Cem	1925	4	768.52	00.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
BRACKETT S. S.	Cem	1926	V	768.52	00.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81
BREAKFAST HILL CEMETERY	Cem	1927	<	1,527.10	0.00	0.00	0.00	1,527.10	118.87	0.00	13.92	0.00	132.79
PARRY, ANNIE M.	Cem	1928	V	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
SEWALL, ARTHUR J.	Cem	1929	A	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
PHILBROOK, ANNIE A.	. Cem	1930	V	768.52	00.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
ROBIE, EDWARD	Cem	1930	A	768.52	00.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
WEEKS, RUFAS	Cem	1930	4	2,283.79	0.00	0.00	0.00	2,283.79	177.88	0.00	20.81	0.00	198.69
HALL, RALPH	Cem	1932	A	1,142.02	00.00	0.00	0.00	1,142.02	88.92	0.00	10.41	0.00	99.33
HATCH, CHARLES W.	Cem	1932	. ∢	1,142.02	00.00	0.00	0.00	1,142.02	88.92	00.00	10.41	0.00	99.33
OOLTON, GEORGE	Cem	1932	A	1,142.02	0.00	0.00	0.00	1,142.02	88.92	0.00	10.41	0.00	99.33
FERNALD, WILLIAM	Cem	1933	4	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81

Town of Greenland NH

Computer Professionals Associated, Ltd.

Dover New Hampshire

Listing of Common and Individual Cemetery Trust Funds As of December 31, 2010

						Principal				In	Income and Expense	xpense	
Fund Name	PURPOSE	DATE	DATE GROUP	Opening Balance	New Funds	Sales Gains	Interest Gains	Closing Balance	Opening Balance	Interest Gains	Current	Current Expense	Closing Balance
SIMPSON, SELINA E.	Cem	1933	∢	768.52	0.00	0.00	0.00	768.52	59.81	0.00	× 2.00	0.00	66.81
WENDELL, J.H.	Cem	1933	4	2,282.25	0.00	0.00	0.00	2,282.25	177.56	00.00	20.80	0.00	198.36
WESSELOFT, GRACE	Cem	1933	¥.	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
LILLEY, CHARLES F.	Cem	1934	A	768.52	0.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81
SPEED, AUGUSTUS	Cem	1934	4	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
CLARK, GEORGE W.	Cem	1935	V	768.52	0.00	0.00	0.00	768.52	59.81	0.00	. 7.00	0.00	66.81
LEACH, WILLIAM H.	Cem	1935	A	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
PARSLOW, WILLIAM A.	. Cem	1935	V	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
PICKERING, EDWIN H.	. Cem	1935	V	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
POTTER, ROBERT E.	Cem	1935	∀	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
SCHOOLS, BARBARA	Cem	1935	A	384.67	00.00	0.00	0.00	384.67	29.89	00.00	3.51	0.00	33.40
STEWARD, BERTRAM E. Cem	E. Cem	1935	A	384.67	0.00	0.00	0.00	384.67	29.89	0.00	3.51	0.00	33.40
KENNARD, FRED H.	Cem	1936	V	768.52	0.00	0.00	00:00	768.52	59.81	0.00	7.00	0.00	66.81
NORTON, HELEN C.	Cem	1936	A	768.52	00.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
WEBSTER, MRS. JAMES Cem	ES Cem	1936	V	384.67	0.00	0.00	0.00	384.67	29.89	0.00	3.51	0.00	33.40
DAVIS, GEORGE E.	Cem	1937	∀	1,142.02	00.00	0.00	0.00	1,142.02	88.92	0.00	10.41	0.00	99.33
DURAND, JACOB M.	Cem	1937	A	1,142.02	0.00	0.00	0.00	1,142.02	88.92	0.00	10.41	0.00	99.33
BARNETT, INEZ	Cem	1938	A	384.67	0.00	0.00	0.00	384.67	29.89	0.00	3.51	0.00	33.40
DURGIN H & PETTIGREW J	Cem	1938	V	768.52	00.0	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81
WIGGIN, LAURA M.	Cem	1939	A	768.58	00.00	0.00	0.00	768.58	59.85	00.00	7.00	0.00	66.82
YORK, E. J.	Cem	1939	A	1,070.23	00.00	0.00	0.00	1,070.23	82.83	00.00	9.75	0.00	92.58
BERRY, GEORGE W.	Cem	1940	V	1,142.02	0.00	0.00	0.00	1,142.02	88.92	0.00	10.41	0.00	99.33
DUNTLEY, LORENZO D.	D. Cem	1940	A	768.52	0.00	0.00	00:00	768.52	59.81	0.00	7.00	0.00	66.81
JOY, ARTHUR	Cem	1940	A	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	00.00	66.81

Town of Greenland NH

Comp. ..rofessionals Associated, Ltd.
Dover New Hampshire

Listing of Common and Individual Cemetery Trust Funds

As of December 31, 2010

	Closing Balance	99.33	262.56	33.40	66.81	132.79	69.22	69.22	66.81	33.40	132.79	66.81	99.33	66.81	66.81	66.81	99.33	66.81	99.33	132.79	132.79	66.81	40.23	66.81
Expense	Current	00.00	0.00	0.00	0.00	00.00	00.00	00.00	00.00	00.00	0.00	0.00	0.00	00.00	00.00	00.00	00.00	0.00	00.00	00.00	0.00	00.00	00.00	0.00
Income and Expense	Current	10.41	27.23	3.51	7.00	13.92	7.29	7.29	7.00	3.51	13.92	7.00	10.41	7.00	7.00	. 7.00	10.41	7.00	10.41	.,13.92	13.92	7.00	4.16	7.00
- Inc	Interest Gains	00.00	00.00	0.00	0.00	0.00	00.00	00.00	0.00	00.00	00.00	0.00	00.00	00.00	00.00	0.00	00.00	00.00	00.00	00.00	0.00	0.00	0.00	0.00
	Opening Balance	88.92	235.33	29.89	59.81	118.87	61.93	61.93	59.81	29.89	118.87	59.81	88.92	59.81	59.81	59.81	88.92	59.81	88.92	118.87	118.87	59.81	36.07	59.81
	Closing Balance	1,142.02	2,987.71	384.67	768.52	1,527.10	799.47	799.47	768.52	384.67	1,527.10	768.52	1,142.02	768.52	768.52	768.52	1,142.02	768.52	1,142.02	1,527.10	1,527.10	768.52	456.88	768.52
	Interest Gains	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	00.00	00.00	00.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	00.00	0.00
Principal	Sales Gains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00'0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	New Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Opening Balance	1,142.02	2,987.71	384.67	768.52	1,527.10	799.47	799.47	768.52	384.67	1,527.10	768.52	1,142.02	768.52	768.52	768.52	1,142.02	768.52	1,142.02	1,527.10	1,527.10	768.52	456.88	768.52
	GROUP	<	K	<	V	V	<	<	⋖	<	V	4	∢	4	⋖	∢	⋖	⋖	⋖	<	A	4	∢	4
	DATE	1940	1940	1940	1940	1940	1941	1942	1942	1942	1942	1943	1943	1943	1943	1943	1944	1944	1944	1946	1947	1947	1947	1947
	PURPOSE	Cem	· Cem	Cem	Cem	Cem	. Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	- Cem
	Fund Name P	LINGLEY, ANNIE	MARGESON, BERTHA B. Cem	SHERWOOD, BRADBURY K.	TRUEMAN NELLIE & MAHONEY	VAUGHAN, BERTHA	STIMPSON, ROBERT W. Cem	CHAPMAN, ANNIE B.	MAHONEY, DENNIS	MANN, SARAH L.	ROWE, PERCY	BRACKETT, CHARLES & FAN.	CHAPMAN, ANNIE	HOLMES, EDWARD W.	ROKES, MARY P.	WEEKS, ADELAIDE	ANTROBUS, DAVID	CLOUGH, ALFRED	MAYERS, JAMES R.	SMITH, JAMES	BERRY AVERY & CAROLINE	CLOUGH, E. G.	EVANS, STEPHEN	FITZGERALD, SAMUELL Cem

Town of Greenland NH

Computer Professionals Associated, Ltd.
Dover New Hampshire

Listing of Common and Individual Cemetery Trust Funds As of December 31, 2010

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Fund Name Pu	PURPOSE	DATE GROUP	GROUP	Opening Balance	New Funds		Interest Gains	Closing Balance	Opening Balance	Interest Gains	Current	Current Expense	Closing Balance	
JEWETT, LOT	Cem	1948	<	1,527.10	0.00	0.00	0.00	1,527.10	118.87	00.00	* 13.92	0.00	132.79	
PERKINS, PERCY T.	Cem	1948	⋖	1,527.10	0.00	0.00	0.00	1,527.10	118.87	0.00	13.92	0.00	132.79	
BRACKETT, THOMAS J.	Cem	1949	∢	1,371.76	0.00	0.00	0.00	1,371.76	107.05	00.00	12.50	0.00	119.55	
STIASEN EMMA OWEN	Cem	1949	∢	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	
WHITTEW, MARY MRS.	Cem	1949	⋖	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	
TROFRIMOVICH EFRIM	Cem	1950	4	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	
COOK, ARTHUR F.	Cem	1951	⋖	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	
DURELL, ABBIE	Cem	1951	⋖	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	
IRELAND, MYRA O.	Cem	1951	V	768.52	0.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81	
LAMPREY, MAY	Cem	1951	<	1,527.10	0.00	0.00	0.00	1,527.10	118.87	0.00	13.92	0.00	132.79	
ROLSTON RUSSELL & IRVING	Cem	1951	∢	1,142.02	0.00	0.00	0.00	1,142.02	88.92	0.00	10.41	0.00	99.33	
SMITH, ELSIE E.	Сеш	1951	V	1,142.02	0.00	0.00	0.00	1,142.02	88.92	0.00	10.41	0.00	99.33	
SMITH, LILLIAN M.	Cem	1951	V	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	
WHITTIER, ARCHIE J.	Cem	1951	V	768.53	0.00	0.00	0.00	768.53	59.81	0.00	7.00	0.00	66.81	
ROBINSON, ABEDNEGO Cem	Cem	1952	⋖	1,527.10	0.00	0.00	0.00	1,527.10	118.87	0.00	13.92	0.00	132.79	•
WALKER, WILLIAM A.	Cem	1952	Ø	768.52	0.00	0.00	00.00	768.52	59.81	0.00	7.00	0.00	66.81	
BRACKETT, EDWIN	Cem	1953	<	1,142.02	0.00	0.00	0.00	1,142.02	88.92	0.00	10.41	0.00	99.33	
PACKER, CLINTON M.	Cem	1953	⋖	3,054.20	0.00	0.00	0.00	3,054.20	236.77	0.00	27.83	0.00	264.60	
FRINK, J.S.H.	. Cem	1954	V	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	
LOWD, FUBER & THEODORE	Cem	1954	4	1,527.10	00.00	0.00	0.00	1,527.10	118.87	0.00	13.92	0.00	132.79	
MCMULLEN, PAUL MR. & MRS	Cem	1954	4	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	
WILSON, FAY	Cem	1954	A	768.58	0.00	0.00	0.00	768.58	59.82	0.00	7.00	0.00	66.82	
JONES, REGINALD C.	Cem	1955	A	955.74	0.00	0.00	00.00	955.74	74.99	0.00	8.71	0.00	83.70	

Town of Greenland NH

Comp. /rofessionals Associated, Ltd.
Dover New Hampshire

Listing of Common and Individual Cemetery Trust Funds

As of December 31, 2010

						Principal				Inc	Income and Expense	_ expense _		
Fund Name	PURPOSE	DATE	DATE GROUP	Opening Balance	New Funds	Sales Gains	Interest Gains	Closing Balance	Opening Balance	Interest Gains	Current	Current Expense	Closing Balance	
MCKAY, ALBERT D.	Cem	1955	A	768.52	0.00	0.00	0.00	768.52	59.81	00.00	¥ 7.00	0.00	66.81	
WALDREW, ELLIS G.	Cem	1955	A	1,527.10	0.00	0.00	0.00	1,527.10	118.87	00.00	13.92	0.00	132.79	
AKERLEY, CARL	Cem	1956	V	384.71	0.00	0.00	0.00	384.71	29.93	00.00	3.51	0.00	33.44	
MARDEN, ANNIE L.	Cem	1956	A	1,142.02	0.00	0.00	0.00	1,142.02	88.92	00.00	10.41	0.00	99.33	
MCINTIRE & DAVIS	Cem	1956	4	768.52	0.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81	
PARKER, C.A. & H.W.	Cem	1956	V	768.52	0.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81	
WATERHOUSE GEORGE H.	Cem	1956	∢ ,	1,527.10	0.00	0.00	0.00	1,527.10	118.77	0.00	13.92	0.00	132.69	
CANNON, HORACE	Cem	1957	A	768.52	0.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81	
DOCKHAM, WALTER	Cem	1957	V	768.52	0.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81	
GRAVES, FRANK	Cem	1957	A	768.52	0.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81	
HATCH, JUNE	Cem	1957	V	1,527.10	0.00	0.00	0.00	1,527.10	118.87	00.00	13.92	0.00	132.79	
HUSSEY MILDRED & CHARLES	Cem	1957	∢	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	
LANE, FRANK	Cem	1957	V	768.52	0.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81	
MOORENOVICH, PETER Cem	ER Cem	1957	A	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	00.00	66.81	
RECORD, J.A.	Cem	1957	V	768.52	0.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81	
ROLSTON, PARKER A.	l. Cem	1957	A	768.52	0.00	0.00	0.00	768.52	59.81	00.00	7.00	0.00	66.81	
SANDERSON, LYNN J.	. Cem	1957	4	3,827.17	0.00	0.00	0.00	3,827.17	299.70	00.00	34.87	0.00	334.57	
VALZANIA, ANGELO	Cem	1957	A	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	
WEEKS, WILLIAM R.	Cem	1957	V	1,527.10	0.00	0.00	0.00	1,527.10	118.87	00.00	13.92	00.00	132.79	
BECK, WILLIAM E.	Cem	1958	A	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	
BENNETT, MARTHA L.	Cem	1958	A	1,527.10	0.00	0.00	0.00	1,527.10	118.87	0.00	13.92	0.00	132.79	
CLOUGH, ARTHUR	Cem	1958	A	1,527.10	0.00	0.00	0.00	1,527.10	118.87	00.00	13.92	0.00	132.79	
SPENCER, L.B.	Cem	1958	∢	768.52	0.00	0.00	0.00	768.52	59.81	0.00	7.00	0.00	66.81	

Town of Greenland NH

Computer Professionals Associated, Ltd. Dover New Hampshire Listing of Common and Individual Cemetery Trust Funds As of December 31, 2010

	Closing Balance	132.79	66.81	66.81	132.79	106.29	66.81	132.79	66.81	66.81	0.00	0.00	0.00	-20.56	-8.46	-6.32	-8.48	-8.46	-4.26	-4.26	-4.26	-8.48	-4.26	-9.01
xpense	Current Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income and Expense	Current	X 13.92	7.00	7.00	13.92	11.08	7.00	13.92	7.00	7.00	0.00	00.00	0.00	6.22	4.47	3.36	4.47	4.47	2.24	2.24	2.24	4.47	2.24	4.47
Juc	Interest Gains	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	00.00	00.00	0.00	00.00	00.00	00.00	0.00
	Opening Balance	118.87	59.81	59.81	118.87	95.21	59.81	118.87	59.81	59.81	0.00	0.00	0.00	-26.78	-12.93	-9.68	-12.95	-12.93	-6.50	-6.50	-6.50	-12.95	-6.50	-13.48
	Closing Balance	1,527.10	768.52	768.52	1,527.10	1,216.11	768.52	1,527.10	768.52	768.52	1,000.00	1,000.00	250.00	682.17	491.02	368.82	490.92	491.02	245.68	245.68	245.68	490.92	245.68	491.02
	Interest Gains	0.00	00.00	0.00	0.00	00.00	00.00	00.00	00.00	00:00	0.00	0.00	00.00	00.00	00.00	0.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	0.00
Principal	Sales Gains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	New Funds	0.00	00.00	0.00	0.00	0.00	00.00	00.00	0.00	00.00	1,000.00	1,000.00	250.00	0.00	00.00	00.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	00.00
	Opening Balance	1,527.10	768.52	768.52	1,527.10	1,216.11	768.52	1,527.10	768.52	768.52	0.00	0.00	0.00	682.17	491.02	368.82	490.92	491.02	245.68	245.68	245.68	490.92	245.68	491.02
		V	4	V	V	K	⋖	∢	∢	⋖	V	A	V	∞	8	œ	œ	,00	ග	80	Ω	82	B	8
	DATE GROUP	1958	1959	1959	1959	1959	1959	1959	1959	1959	2010	2010	2010	1960	1960	1961	1961	1961	1961	1962	1962	1962	1962	1962
	PURPOSE	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cemi	Cem
	Fund Name PL	WEEKS & HUNTRESS	ALCOTT, MARY B.	BRACKETT, JOHN R.	CHAPMAN, J.A.M.	GOWEN, CLARENCE E.	HAZZARD, MILDRED E.	ODELL, WILLIAM E.	STAPLES, MARGARET	THOMPSON, SUZZANE	COURCHANE, M.	HUGHES, R. AND MARSHALL	TOTH, C.	NORTON, BERTHA	SCHURMAN, KENRETS	BOURASSA, FREDERICK	DAVIS, BYRON	DAVIS, LIZZIE	HAMEL, HAZEL	BRACKETT, BURTON	CASWELL, HAROLD	HAIGH, MRS. FREDA	JETTE, ADELBERT	PARKER, CHARLES

Town of Greenland NH

Compu. Arofessionals Associated, Ltd.
Dover New Hampshire

Listing of Common and Individual Cemetery Trust Funds

As of December 31, 2010

	Closing Balance	-4.26	-8.48	-4.26	-6.32	-4.26	-4.26	-0.92	-4.26	-4.26	-4.26	-4.26	-4.26	-4.26	-4.26	-4.26	-9.18	-4.26	-8.48	-4.26	-4.26	-4.26	-4.26	-4.26
xpense	Current Expense	00.00	0.00	00.00	0.00	00.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income and Expense	Current	X 2.24	4.47	2.24	3.36	2.24	2.24	0.79	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	4.49	2.24	4.47	2.24	2.24	2.24	2.24	2.24
JE	Interest Gains	00.00	00.00	0.00	0.00	0.00	00.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00
	Opening Balance	-6.50	-12.95	-6.50	-9.68	-6.50	-6.50	-1.71	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-13.67	-6.50	-12.95	-6.50	-6.50	-6.50	-6.50	-6.50
	Closing Balance	245.68	490.92	245.68	368.82	245.68	245.68	86.41	245.68	245.68	245.68	245.68	245.68	245.68	245.68	245.68	492.54	245.68	490.92	245.68	245.68	245.68	245.68	245.68
	Interest Gains	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	0.00	00.00	00.00	00.00	0.00	00.00	00.00	00.00	00.00	00.00	0.00	0.00
Principal	Sales Gains	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	New Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Opening Balance	245.68	490.92	245.68	368.82	245.68	245.68	86.41	245.68	245.68	245.68	245.68	245.68	245.68	245.68	245.68	492.54	245.68	490.92	245.68	245.68	245.68	245.68	245.68
	GROUP	8	8	60	8	8	В	89	8	6	a	2	œ	6	.	8	89	82	ω	82	В	8	ω	œ
	DATE	1962	1963	1963	1963	1964	1964	1964	1964	1964	1964	1965	1965	1965	1965	1965	1965	1966	1966	1966	1967	1967	1967	1967
	PURPOSE	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	2 Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem
	Fund Name PI	SPENCER, ALLAN	IRELAND, ARTHUR	ROLSTON, CORRINNE	WIRLING, FRANK	BROWNING, GEORGE	CARDER, ROBERT	JONES, JERRIE RUGG	LYNAM, SION	MARTELL, ROBERT	TODD, MARY	CHOMACK, ALEXANDER Cem	DOWLING, MRS. DOROTHY	нүатт, н.ғ.	LOGAN, MRS. THOMAS	MOODY, RICHARD	RICHARDS, DAVID & BRENDA	DOWLING, ROBERT	HUGHES, PAUL	NICKULAS, PHYLLIS	BRACKETT, WILLIAM	CASWELL, GLADYS	GODFREY, GEORGE & DELIA	IRELAND, JOHN & FLORENCE

Town of Greenland NH

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Listing of Common and Individual Cemetery Trust Funds As of December 31, 2010

						Principal				In	Income and Expense	expense	
Fund Name	PURPOSE	DATE	GROUP	Opening Balance	New Funds	Sales Gains	Interest Gains	Closing Balance	Opening Balance	Interest Gains	Current	Current Expense	Closing Balance
BRACKETT, JOHN R.	Cem	1968	80	245.68	00:00	00:00	0.00	245.68	-6.50	0.00	* 2.24	0.00	4.26
COTTRELL, LILA J.	Cem	1968	20	245.68	00.00	00.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26
CROWELL J. WARREN	Cem	1968	8	245.68	00.00	00.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
CROWELL, ALONZO	Cem	1968	æ	245.68	0.00	00.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26
DOWNS, MRS. CATHERINE	Cem	1968	Ω.	245.68	0.00	0.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26
HOONHOUT, ROY	Cem	1968	æ	245.68	00.00	0.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
JACKSON, ANNABEL	Cem	1968	8	245.68	00.00	0.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
SCHURMAN, MILTON	. Cem	1968	80	490.92	0.00	00.00	0.00	490.92	-12.95	0.00	4.47	0.00	-8.48
VAN ETTEN, RICHARD	Cem	1969	60	490.92	0.00	00:00	0.00	490.92	-12.95	00.00	4.47	0.00	-8.48
COAKLEY, MRS. ERNA	Cem	1970	20	245.68	00.00	00.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
GANNON, MRS. JAMES	Cem	1970	80	245.68	00.00	0.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
MOLLEUR, ARCHIE	Cem	1970	82	245.68	00.00	0.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26
BARRETT, ROY	Cem	1971	80	245.68	00.00	0.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
DAVIDSON, REGINALD	Cem	1971	Ф	490.92	00.00	0.00	0.00	490.92	-12.95	00.00	4.47	0.00	-8.48
NICHOLAS & MIZE	Cem	1971	2 0	245.68	00.00	0.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
PATTEN, WILLIAM	Cem	1971	E	245.68	00.00	00.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
STREET, E. Z. SR.	Cem	1971	8	490.92	0.00	0.00	0.00	490.92	-12.95	0.00	4.47	0.00	-8.48
TALIENTI, CARL	Cem	1971	co	245.68	0.00	0.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
BRIDGES, THOMAS	Cem	1972	∞	245.68	0.00	00.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26
CASWELL, MARY	Cem	1972	ш	490.92	0.00	0.00	0.00	490.92	-12.95	00.00	- 4.47	0.00	-8.48
GREENE, JOSEPH	Cem	1972	80	245.68	0.00	0.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
HOWE, EDWIN E.	Cem	1972	£	245.68	00.00	0.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
SHINE A. & BENNETT W. Cem	V. Cem	1972	82	245.68	0.00	0.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
AREY, ROBERT	Cem	1973	凸	245.68	0.00	0.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26

Town of Greenland NH

Comp. /rofessionals Associated, Ltd. Dover New Hampshire

Listing of Common and Individual Cemetery Trust Funds

As of December 31, 2010

														7
						Principal				Juc	Income and Expense	expense		
Fund Name P	PURPOSE	DATE	GROUP	Opening Balance	New Funds	Sales Gains	Interest Gains	Closing Balance	Opening Balance	Interest Gains	Current	Current Expense	Closing Balance	
COTS, DOMINIC	Cem	1973	20	245.68	0.00	00.00	00.00	245.68	-6.50	0.00	× 2.24	0.00	-4.26	
DUNLAP R. & LACHANCE N.	Cem	1973	co	245.68	0.00	0.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
EMERY, FRANK SR.	Cem	1973	6	490.92	0.00	00.00	00.00	490.92	-12.95	0.00	4.47	0.00	-8.48	
JOHNSON, MRS. RALPH Cem	4 Cem	1973	20	245.68	0.00	00.00	00.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
KELLS, HAROLD J.	Cem	1973	æ	490.92	0.00	00:00	00.00	490.92	-12.95	0.00	4.47	0.00	-8.48	
MCSHANE, FRANK	Cem	1973	£	245.68	0.00	00.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
NOURSE, MELVIN	Cem	1973	cc	245.68	0.00	00.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
TEBBETTS, MRS. FRANK	Cem	1973	82	245.68	0.00	0.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
WROBLEWSKI, SIGMONE	Cem	1973	Ω	245.68	0.00	0.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
BEYER, PAUL & PEARL	Cem	1974	m	245.68	0.00	0.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
CARLTON, RANSOM SR. Cem	. Cem	1974	co	490.92	0.00	00.00	0.00	490.92	-12.95	0.00	4.47	0.00	-8.48	
GUILBAULT, ROGER	Cem	1974	6	245.68	0.00	00'0	00.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
HARTWELL, WALTER	Cem	1974	æ	245.68	0.00	00.00	00.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
HAYDEN, GORDEN JR.	Cem	1974	E	245.68	0.00	00.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
HURD, MILDRED	Сеш	1974	മ	245.68	0.00	00.00	00.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
MARSHALL, FRANK	Cem	1974	c	245.68	0.00	00.00	00.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
NELSON, RICHARD	Cem	1974	a	490.92	0.00	00.00	0.00	490.92	-12.95	0.00	4.47	0.00	-8.48	
ODIORNE, JOHN	Cem	1974	<u> </u>	245.68	0.00	00.00	00.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
OSTROMEEKY, STANLEY M/M	Cem	1974	a	245.68	0.00	0.00	0.00	245.68	-6.50	0.00	->- 2.24	0.00	4.26	
TELLES, VINCENT	Cem	1974	©	740.28	0.00	00.00	0.00	740.28	-18.69	0.00	6.75	0.00	-11.94	
WORTMAN, MRS. HARRY	Cem	1974	Ω.	245.68	0.00	0.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26	
GAGE, FRANK & VERNITA	Cem	1975	80	245.68	0.00	00:00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26	

Town of Greenland NH

Computer Professionals Associated, Ltd.
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Listing of Common and Individual Cemetery Trust Funds As of December 31, 2010

						Principal				Jul	Income and Expense	Expense	
Fund Name	PURPOSE	DATE	GROUP	Opening Balance	New Funds	Sales Gains	Interest Gains	Closing Balance	Opening Balance	Interest Gains	Current	Current Expense	Closing Balance
MARGUERITE R. & KEEFE R.	Cem	1975	æ	490.92	0.00	0.00	0.00	490.92	-12.95	0.00	* 4.47	0.00	-8.48
RICHARDS, FRANK & ELLA	Cem	1975	Ω	245.68	0.00	0.00	0.00	245.68	-6.54	0.00	2.24	0.00	-4.30
WENTWORTH, RICHARD	Cem	1975	ω	245.68	0.00	0.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26
BENSON, OTTO	Cem	1976		245.68	00.00	0.00	00.00	245.68	-6.50	00.00	2.24	0.00	-4.26
CUMMINGS, CHAS.	Cem	1976	c	245.68	00.00	0.00	00.00	245.68	-6.50	00.00	2.24	0.00	-4.26
KERN, JOHN	Cem	1976	c	245.68	00.00	0.00	00.00	245.68	-6.50	00.00	2.24	0.00	-4.26
HARDIN, JAMES	Cem	1977	&	245.68	00.00	0.00	00.00	245.68	-6.50	00.00	.2.24	0.00	-4.26
HARTFORD, RUTH	Cem	1977	80	245.68	00.00	0.00	0.00	245.68	-6.50	00.00	2.24	0.00	-4.26
HARVEY, BARBARA	Cem	1977	æ	245.68	00.00	0.00	00.00	245.68	-6.50	00.00	2.24	0.00	-4.26
SOULE, JOSEPH	Cem	1977	20	490.92	0.00	0.00	00.00	490.92	-12.95	00.00	4.47	0.00	-8.48
WILLIAMS, ALICE	Cem	1977	80	245.68	0.00	0.00	00.00	245.68	-6.50	00.00	2.24	0.00	-4.26
WRAY, HENRY & CYNTHIA	Cem	1977	6	490.92	0.00	0.00	0.00	490.92	-12.95	0.00	4.47	0.00	-8.48
EVANS, TIMOTHY & PAULINE	Cem	1978	6 0	245.68	0.00	0.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26
FIELDS, WINIFRED	Cem	1978	6	490.92	00.00	0.00	00.00	490.92	-12.95	0.00	4.47	0.00	-8.48
PETERSON, ARTHUR A. Cem	A. Cem	1978	6 0	245.68	00.00	0.00	00.00	245.68	-6.50	00.00	2.24	0.00	-4.26
REICHENBACH, KATHERINE	Cem	1978	co	245.68	0.00	0.00	0.00	245.68	-6.50	0.00	2.24	0.00	-4.26
YOUNG, KENNETH SR.	Cem	1978	æ	590.24	00.00	0.00	0.00	590.24	-17.05	0.00	5.38	0.00	-11.67
MITCHELL, SHARON	Cem	1979	2 0	245.68	00.00	0.00	00.00	245.68	-6.50	00.00	2.24	0.00	-4.26
PAGE W/H & MORI C/E	Cem	1979	6	490.95	00.00	0.00	00.00	490.95	-12.93	0.00	4.47	0.00	-8.46
BAGDOYAN, LOUISE	Cem	1980	U	129.57	00.00	0.00	00.00	129.57	-5.25	00.00	1.19	0.00	-4.06
CARLTON, RANSOM	Cem	1980	U	129.57	00.00	0.00	00.00	129.57	-5.25	0.00	1.19	0.00	-4.06
DYER, EDWARD & ETTA Cem	rA' Cem	1980	U	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.19	0.00	-4.06

Town of Greenland NH

Compu... /rofessionals Associated, Ltd.
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Listing of Common and Individual Cemetery Trust Funds As of December 31, 2010

oense	Current Closing Expense Balance	0.00 -4.06	0.00 -8.13	0.00 -4.06	0.00 -4.06	0.00 -8.13	0.00 -4.07	0.00 -4.07	0.00 -4.08	0.00 -4.08	0.00 -4.08	0.00 -4.08	0.00 -8.12	0.00 -16.82	0.00 -4.07	0.00 -4.07	0.00 -8.13	0.00 -8.13	0.00 -4.07	0.00 -8.13	0.00 -4.07	
Income and Expense	rent	X 1.19	2.36	1.19	1.19	2.36	1.19	1.19	1.18	1.18	1.18	1.18	2.36	3.81	1.18	1.18	2.36	2.36	1.18	2.36	1.18	
) i	Interest Gains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Opening Balance	-5.25	-10.49	-5.25	-5.25	-10.49	-5.26	-5.26	-5.26	-5.26	-5.26	-5.26	-10.48	-20.63	-5.25	-5.25	-10.49	-10.49	-5.25	-10.49	-5.25	
	Closing Balance	129.57	259.17	129.57	129.57	259.17	129.57	129.57	129.57	129.57	129.57	129.57	259.17	418.29	129.57	129.57	259.17	259.17	129.57	259.17	129.57	
	Interest Gains	0.00	0.00	0.00	0.00	00.00	00:00	00.00	00.00	00.00	0.00	0.00	00.00	0.00	00.00	0.00	0.00	0.00	00.00	00.00	00.00	
Principal	Sales Gains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	New Funds	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Opening Balance	129.57	259.17	129.57	129.57	259.17	129.57	129.57	129.57	129.57	129.57	129.57	259.17	418.29	129.57	129.57	259.17	259.17	129.57	259.17	129.57	
	GROUP	O	U	U	U	O	·	U	U	U	U	U	U	U	U	U	U	U	O.	U	U	
	DATE	1980	1980	1980	1980	1981	1981	1982	1982	1982	1982	1982	1982	1983	1983	1983	1983	1983	1984	1984	1984	
	PURPOSE	Cem	Cem	Cem	Cem	R. Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	
	Fund Name P	KATSONIS, FLO & ARLENE	PATTERSON, FRANK	SANFORD, ALBERT & NORINE	VICKERY, STEPHEN & D.	BRACKETT, JOHN R. JR. Cem	RUGG, RICHARD	CHASE, PAUL	COWAN, CECILE	DIBELLA, BARBARA	LADD, DONALD H & RUTH	MORSE, HAROLD & MUSS J.	WILBUR, JAMES	HUSSEY, ATHEA M.	JEWELL, CARL	MARTIN, HARRY & MARY	SARGENT, PETER & PAULA	WAITT, HARRY P.	BENNETT, EVERETT & C.	FLANDERS, CLIFFORD	MATSON, CARL	

Town of Greenland NH

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						Principal				luc	Income and Expense	xpense		
Fund Name	PURPOSE	DATE	GROUP	Opening Balance	New Funds	Sales Gains	Interest Gains	Closing Balance	Opening Balance	Interest Gains	Current	Current Expense	Closing Balance	
BRACKETT, JOHN ROSS Cem	SS Cem	1985	U	259.17	0.00	0.00	0.00	259.17	-10.48	0.00	× 2.36	0.00	-8.12	
RUGG, RICHARD	Cem	1985	U	84.22	0.00	00.0	0.00	84.22	-3.42	0.00	0.77	0.00	-2.65	
STRONG, STANLEY & G. Cem	G. Cem	1985	U	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.18	0.00	-4.07	
WILSON, HERB & BARBARA	Cem	1985	U	259.17	0.00	0.00	0.00	259.17	-10.48	0.00	2.36	0.00	-8.12	
BEEKMAN, HENRY & ROSE.	Cem	1986	·	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.18	0.00	-4.07	
DEFILLIPO, A.F.	Cem	1986	ပ	259.17	0.00	0.00	0.00	259.17	-10.48	0.00	2.36	0.00	-8.12	
GILBERT, JAMIE & MARIE	Cem	1986	U	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.18	0.00	-4.07	
HODGES, ALBERT & LILLIAN	Cem	1986	U	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.18	0.00	-4.07	
HOEFLICH, MARTIN	Cem	1986	س	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.18	0.00	-4.07	
IRELANĎ, FRANK & ELEANOR	Cem	1986	U	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.18	00.00	-4.07	
KOHLHASE, WEBSTER & LENA	R Cem	1986	U	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.18	0.00	-4.07	
MCENTEE, WALTER	Cem	1986	U	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.18	00.00	-4.07	
SHOUAN, ELLSWORTH	H Cem	1986	U	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.18	0.00	-4.07	
SYPHERS, LEROY & PRISCILLA	Cem	1986	U	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.18	0.00	-4.07	
CROSS, ROBERT W. & JEAN	k Cem	1987	O	129.57	0.00	0.00	00.00	129.57	-5.25	0.00	1.18	0.00	-4.07	
CUSTER, MEL	Cem	1987	U	259.17	0.00	0.00	0.00	259.17	-10.48	0.00	2.36	0.00	-8.12	
MAYER, ROBERT	Cem	1987	U	418.29	0.00	0.00	0.00	418.29	-20.36	0.00	3.81	0.00	-16.55	
MURPHY, MAURICE & MARY	Cem	1987	Ü	129.57	0.00	0.00	0.00	129.57	-5.25	0.00	1.18	00.00	-4.07	
SYPHERS, LEROY // PRISCILLA	Cem	1987	U U	129.57	0.00	0.00	00:00	129.57	-5.25	0.00	1.18	0.00	-4.07	
DEARBORN, ELEANOR Cem & DON.	OR Cem	1988	U	259.17	0.00	0.00	0.00	259.17	-10.51	0.00	2.36	0.00	-8.15	

Town of Greenland NH

Compu... .rofessionals Associated, Ltd.
Dover New Hampshire

Listing of Common and Individual Cemetery Trust Funds As of December 31, 2010

PURPOSE DATE GNOLP Opening Name Sales Inferest Closing Opening Inferest Closing Opening Inferest Closing Inferest Closing Inferest Closing Inferest Closing Inferest Closing Inferest Closing Incert Closing Closing Incert							Principal				In	Income and Expense	Expense	
1988 C 129.57 0.00 0.00 129.57 5.26 0.00 7.13 1988 C 129.57 0.00 0.00 129.57 5.26 0.00 118 0.00 1988 C 129.57 0.00 0.00 129.57 5.26 0.00 118 0.00 1988 C 129.57 0.00 0.00 129.57 5.26 0.00 118 0.00 1988 C 129.57 0.00 0.00 129.57 5.26 0.00 118 0.00 1988 C 129.57 0.00 0.00 129.57 5.26 0.00 118 0.00 1988 C 129.57 0.00 0.00 129.57 5.26 0.00 118 0.00 1989 C 129.57 0.00 0.00 129.57 5.26 0.00 118 0.00 1989 C 129.57 0.00 0.00 0.00 1	Ä	POSE			Opening Balance	New Funds	Sales Gains	Interest Gains	Closing Balance	Opening Balance	Interest Gains	Current	Current Expense	Closing Balance
1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 118 0.00 1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 118 0.00 1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 118 0.00 1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1989 C 129.57 0.00	CLARK, TOM & GRACE	Cem	1988	U	129.57	0.00	0.00	00.00	129.57	-5.26	0.00	*	0.00	-4.08
1988 C 129-57 0.00 0.00 129-57 -5.26 0.00 1.18 0.00 1988 C 129-57 0.00 0.00 129-57 -5.26 0.00 1.18 0.00 1988 C 129-57 0.00 0.00 129-57 -5.26 0.00 1.18 0.00 1988 C 129-57 0.00 0.00 129-57 -5.26 0.00 1.18 0.00 1988 C 129-57 0.00 0.00 0.00 129-57 -5.26 0.00 1.18 0.00 1988 C 129-57 0.00 0.00 0.00 1.29-57 0.00 1.18 0.00 1989 C 129-57 0.00 0.00 0.00 1.29-57 0.00 1.18 0.00 1991 C 129-57 0.00 0.00 0.00 1.29-57 -5.22 0.00 1.18 0.00 1991 C 129-57 <td></td> <td>Cem</td> <td>1988</td> <td>Ų</td> <td>129.57</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>129.57</td> <td>-5.26</td> <td>0.00</td> <td>1.18</td> <td>0.00</td> <td>4.08</td>		Cem	1988	Ų	129.57	0.00	0.00	0.00	129.57	-5.26	0.00	1.18	0.00	4.08
1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1988 C 32.39 0.00 0.00 32.39 -1.30 0.00 0.30 1988 C 129.57 0.00 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 129.57 -5.22 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 129.57 -5.37 0.00 1.18 0.00 1991 C 129.57 0.00 0.00		Cem	1988	U	129.57	0.00	0.00	0.00	129.57	-5.26	0.00	1.18	0.00	-4.08
1988 C 32.39 0.00 0.00 32.39 -1.30 0.00 0.30 0.00 0.00 32.39 -1.30 0.00 0.30 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1988 C 129.57 0.00 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1988 C 129.57 0.00 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 0.00 129.57 -5.22 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 0.00 129.57 -5.22 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.22 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00		Cem	1988	O	129.57	0.00	00.00	0.00	129.57	-5.26	0.00	1.18	0.00	-4.08
1988 C 129-57 0.00 0.00 129-57 -5.26 0.00 1.18 0.00 1988 C 129-57 0.00 0.00 129-57 -5.26 0.00 1.18 0.00 1988 C 129-57 0.00 0.00 129-57 -5.26 0.00 1.18 0.00 1989 C 129-57 0.00 0.00 0.00 129-57 -5.22 0.00 1.18 0.00 1989 C 129-57 0.00 0.00 0.00 129-57 0.00 1.18 0.00 1989 C 129-57 0.00 0.00 129-57 -5.22 0.00 1.18 0.00 1991 C 129-57 0.00 0.00 129-57 -5.22 0.00 1.18 0.00 1991 C 129-57 0.00 0.00 0.00 129-57 -5.12 0.00 1.18 0.00 1992 C 129-57		Cem	1988	U	32.39	0.00	0.00	00.00	32.39	-1.30	00.00	0.30	00.00	-1.00
1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 0.00 129.57 -5.22 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 0.00 129.57 -5.37 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 0.00 129.57 -5.37 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00		Cem	1988	O	129.57	0.00	0.00	0.00	129.57	-5.26	0.00	1.18	0.00	-4.08
1988 C 129.57 0.00 0.00 129.57 -5.26 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 129.57 -5.22 0.00 1.18 0.00 1989 C 259.17 0.00 0.00 129.57 -5.22 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 0.00 129.57 -5.32 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 <t< td=""><td></td><td>Cem</td><td>1988</td><td>U</td><td>129.57</td><td>0.00</td><td>0.00</td><td>0.00</td><td>129.57</td><td>-5.26</td><td>0.00</td><td>1.18</td><td>0.00</td><td>-4.08</td></t<>		Cem	1988	U	129.57	0.00	0.00	0.00	129.57	-5.26	0.00	1.18	0.00	-4.08
1989 C 129.57 0.00 0.00 0.29.57 -5.22 0.00 1.18 0.00 1989 C 259.17 0.00 0.00 259.17 -10.41 0.00 2.36 0.00 1989 C 129.57 0.00 0.00 0.29.57 -5.22 0.00 1.18 0.00 1989 C 129.57 0.00 0.00 0.00 129.57 -5.22 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 129.57 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1993		Cem	1988	O	129.57	0.00	0.00	0.00	129.57	-5.26	0.00	1.18	0.00	-4.08
1989 C 259.17 0.00 0.00 259.17 -10.41 0.00 2.36 0.00 1989 C 129.57 0.00 0.00 0.00 129.57 -5.37 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.1		Cem	1989	U	129.57	0.00	0.00	0.00	129.57	-5.22	0.00	1.18	0.00	-4.04
1989 C 129.57 0.00 0.00 129.57 -5.37 0.00 1.18 0.00 1981 C 129.57 0.00 0.00 129.57 -5.22 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00		Cem	1989	U	259.17	0.00	00.00	0.00	259.17	-10.41	0.00	2.36	0.00	-8.05
1989 C 129.57 0.00 0.00 129.57 -5.22 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1991 C 259.17 0.00 0.00 259.17 -10.22 0.00 1.18 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 0.00 259.17 -10.22 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 129.57 -5.76 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 129.57 -5.76 0.00 1.18 0.00		Cem	1989		129.57	0.00	0.00	0.00	129.57	-5.37	0.00	1.18	0.00	-4.19
1991 C 129.57 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1991 C 259.17 0.00 0.00 0.00 259.17 -10.22 0.00 2.36 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00		Cem	1989	U	129.57	0.00	0.00	00.00	129.57	-5.22	0.00	1.18	0.00	-4.04
1991 C 259.17 0.00 0.00 0.59.17 -10.22 0.00 2.36 0.00 1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 259.17 0.00 0.00 0.00 259.17 -10.22 0.00 2.36 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 129.57 -5.76 0.00 1.18 0.00		Cem	1991	U	129.57	0.00	0.00	0.00	129.57	-5.12	0.00	1.18	0.00	-3.94
1991 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 129.57 0.00 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 259.17 0.00 0.00 0.00 259.17 -10.22 0.00 2.36 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00		Cem	1991	U	259.17	0.00	0.00	0.00	259.17	-10.22	0.00	2.36	0.00	-7.86
1992 C 129.57 0.00 0.00 0.00 129.57 -5.12 0.00 1.18 0.00 1992 C 259.17 0.00 0.00 0.00 259.17 -10.22 0.00 2.36 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 129.57 -5.76 0.00 1.18 0.00		Cem	1991	U	129.57	0.00	0.00	0.00	129.57	-5.12	0.00	1.18	0.00	-3.94
1992 C 259.17 0.00 0.00 0.00 259.17 -10.22 0.00 2.36 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 129.57 -5.76 0.00 1.18 0.00		Cem	1992	U	129.57	0.00	0.00	00.0	129.57	-5.12	0.00	1.18	0.00	-3.94
1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00 1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00	BYRNES, ROBERT AND MENSIE	Cem	1992	Ü	259.17	0.00	00.00	0.00	259.17	-10.22	0.00	2.36	0.00	-7.86
1993 C 129.57 0.00 0.00 0.00 129.57 -5.76 0.00 1.18 0.00		Cem	1993	Ų	129.57	0.00	0.00	0.00	129.57	-5.76	0.00	1.18	0.00	-4.58
		Cem	1993	U	129.57	0.00	0.00	0.00	129.57	-5.76	0.00	1.18	0.00	-4.58

Town of Greenland NH

Computer Professionals Associated, Ltd.
Dover New Hampshire

Cemetery Trust Funds	1, 2010
Listing of Common and Individual Cemetery Trust Funds	As of December 31, 2010

						Principal				- In	Income and Expense	Ashense		
Fund Name P	PURPOSE	DATE	GROUP	Opening Balance	New Funds	Sales Gains	Interest Gains	Closing Balance	Opening Balance	Interest Gains	Current	Current Expense	Closing Balance	
DITZLER, SAMUEL & ELEANOR	Cem	1993	Ü	129.57	0.00	0.00	0.00	129.57	-5.76	0.00	× 1.18	0.00	-4.58	
FULLAM, JOHN & JILL	Cem	1993	U	129.57	0.00	00.00	0.00	129.57	-5.76	0.00	1.18	0.00	-4.58	
PARSONS, ROBERT & MARION	Сеш	1993	U	129.57	0.00	0.00	0.00	129.57	-5.76	0.00	1.18	0.00	-4.58	
STIVERS, WILLIAM & IRENE	Cem	1993	U .	129.57	0.00	0.00	0.00	129.57	-5.76	0.00	1.18	0.00	-4.58	
DELFINO, DAVE AND LUCILLE	Cem	1994	O	129.57	0.00	0.00	0.00	129.57	-5.76	0.00	1.18	0.00	-4.58	
BURNELL, TIMOTHY	Cem	1994	U	194.36	00.00	00.00	0.00	194.36	-8.63	0.00	1.77	0.00	-6.86	
CASWELL, WILLIAM AND PRISCILLA	Cem	1994	U	129.57	0.00	0.00	0.00	129.57	-5.76	0.00	1.18	0.00	-4.58	
COVEY, WILLIAM AND JUDITY	Cem	1994	U	129.57	0.00	0.00	0.00	129.57	-5.76	0.00	1.18	00.00	-4.58	
DESIMONE, ARTHUR	Cem	1994	U	129.57	0.00	00.00	0.00	129.57	-5.76	00.00	1.18	0.00	-4.58	
HAROLD PIPER	Cem	1994	U	418.29	0.00	00.00	0.00	418.29	-23.65	0.00	3.81	0.00	-19.84	
ONDERDONK, WILBUR AND GLORIA	Cem	1994	U	129.57	0.00	0.00	0.00	129.57	-5.76	0.00	1.18	0.00	-4.58	
SAAD, FERRIS	Cem	1994	U	129.57	0.00	00.00	0.00	129.57	-5.76	00.00	1.18	0.00	-4.58	
COLBEY, MELVINEA	Cem	1995	U	194.36	0.00	00.00	0.00	194.36	-11.96	0.00	1.77	0.00	-10.19	
COYLE, ALEXANDER AND MURIEL	Cem	1995	U	129.57	0.00	0.00	0.00	129.57	-7.98	0.00	1.18	0.00	-6.80	
MARGARET BLAKENEY	Cem	1995	U	129.57	0.00	00.00	0.00	129.57	-7.98	00.00	1.18	0.00	-6.80	
TOWLE, NARDENE	Cem	1995	U	129.57	0.00	00.00	0.00	129.57	-7.98	0.00	1.18	0.00	-6.80	
ARSENAULT, DONALD AND JEAN	Cem	1996	U	323.94	0.00	0.00	00.00	323.94	-19.87	0.00	2.95	0.00	-16.92	
BROWN, DONALD F.	Cem	1996	U _.	323.94	0.00	00.00	0.00	323.94	-19.87	0.00	2.95	0.00	-16.92	
MACDONALD, RAYMOND R. AND MARY P.	Cem	1996	O	323.94	0.00	0.00	0.00	323.94	-19.87	0.00	2.95	0.00	-16.92	
POWERS, MARTI	Cem	1996	U	129.57	0.00	0.00	0.00	129.57	-7.54	00.00	1.18	0.00	-6.36	

Town of Greenland NH

rofessionals Associated, Ltd. Dover New Hampshire

Compr.

Listing of Common and Individual Cemetery Trust Funds

As of December 31, 2010

						Principal				Inc	Income and Expense	esuedx		
Fund Name PI	PURPOSE	DATE	GROUP	Opening Balance	New Funds	Sales Gains	Interest Gains	Closing Balance	Opening Balance	Interest Gains	Current	Current Expense	Closing Balance	
SANFORD, DOROTHY	Cem	1996	U	259.17	0.00	0.00	0.00	259.17	-15.10	0.00	★ 2.36	0.00	-12.74	
SEAVEY, BEATRICE	Cem	1996	U	323.94	00.00	0.00	00.00	323.94	-19.87	0.00	2.95	0.00	-16.92	
FOX, DELL H. & LAURA L.	Cem	1997	U	323.94	0.00	00.00	0.00	323.94	-21.07	0.00	2.95	0.00	-18.12	
MARCHULIATUS, ADAM Cem A. & CHRISTINE	Cèm	1997	U	323.94	00.00	00.00	00'0	323.94	-19.87	0.00	2.95	0.00	-16.92	
DOW, LOUIS & BEV	Cem	1998	Ų	295.10	00.00	0.00	0.00	295.10	-23.86	0.00	2.69	0.00	-21.17	
MILLER, DON & LENORE Cem	Cem	1998	U	295.10	0.00	0.00	00.00	295.10	-23.86	0.00	2.69	0.00	-21.17	
MUELLER, CARL & MARY	Cem	1998	U	177.07	0.00	0.00	0.00	177.07	-14.33	0.00	1.61	0.00	-12.72	
NELSON, RICHARD & MARGARET	Cem	1998	O	1,239.74	00.00	0.00	0.00	1,239.74	-100.46	0.00	11.30	00.00	-89.16	
SMALL, CARL & GOLD	Cem	1998	U	177.07	0.00	0.00	00.00	177.07	-14.33	0.00	1.61	00.0	-12.72	
WENTWORTH, MR. & MRS.	Cem	1998	U	295.10	0.00	0.00	0.00	295.10	-23.86	0.00	2.69	0.00	-21.17	
CASWELL, BILL	Cem	1999	U	276.86	0.00	0.00	00.00	276.86	-25.43	0.00	2.52	0.00	-22.91	
HAYDEN, GEORGE	Cem	1999	U	166.12	0.00	0.00	00.00	166.12	-15.25	0.00	1.51	0.00	-13.74	
LAFLAMME, MARGARET Cem	Cem	1999	U	276.86	0.00	0.00	00.00	276.86	-25.43	0.00	2.52	0.00	-22.91	
DEMO, RON	Cem	2000	U	277.62	0.00	0.00	0.00	277.62	-23.07	0.00	2.53	0.00	-20.54	
MUCHMORE, DAVID	Cem	2000	U	252.37	0.00	0.00	00.00	252.37	-20.98	0.00	2.30	0.00	-18.68	
GIRARDIN, SID	Cem	2001	U	301.22	0.00	0.00	00.00	301.22	-25.15	0.00	2.74	0.00	-22.41	
KERN, JANE	Cem	2001	U	502.02	0.00	0.00	00.00	502.02	-41.93	0.00	4.57	0.00	-37.36	
SARGENT, JOHN	Cem	2001	U	150.60	0.00	0.00	00.00	150.60	-12.56	0.00	1.37	0.00	-11.19	
SAUNDERS, JUANITA	Cem	2001	U	100.41	0.00	0.00	00.00	100.41	-8.39	0.00	0.91	0.00	-7.48	
DON PEARL	.Cem .	2002	Ü	150.60	0.00	0.00	00.00	150.60	-13.26	0.00	1.37	0.00	-11.89	
KATHERINE MANTER	Cem	2002	U	301.22	0.00	0.00	00.00	301.22	-26.53	0.00	2.74	0.00	-23.79	
LIONEL SIROIS	Cem	2002	U	502.02	0.00	0.00	0.00	502.02	-44.23	0.00	4.57	0.00	-39.66	

Town of Greenland NH

Listing of Common and Individual Cemetery Trust Funds

As of December 31, 2010

	Closing Balance	-39.66	-7.94	-7.94	-79.29	-15.18	-30.36	-30.36	-15.18	25.88	25.88	10.34	10.34	25.88	25.88	12.08	12.08	17.25	5.47	34.51	4.56	18.22	34.51	40.56
pense	Current Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	00.00	0.00	00.0	0.00	0.00	0.00	0.00
Income and Expense	rent	* 4.57	0.91	0.91	9.15	1.35	2.70	2.70	1.35	7.11	7.11	2.84	2.84	7.11	7.11	3.32	3.32	4.74	5.47	9.48	4.56	18.22	9.48	236.84
- In	Interest Gains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Opening Balance	-44.23	-8.85	-8.85	-88.44	-16.53	-33.06	-33.06	-16.53	18.77	18.77	7.50	7.50	18.77	18.77	8.76	8.76	12.51	00.00	25.03	0.00	0.00	25.03	-196.28
	Closing Balance	502.02	100.41	100.41	1,004.04	147.89	295.78	295.78	147.89	779.84	779.84	311.94	311.94	779.84	779.84	363.93	363.93	519.89	00.009	1,039.79	200.00	2,000.00	1,039.79	25,989.40
	Interest Gains	00.00	0.00	00.00	00.00	00.00	0.00	0.00	00.00	00.00	00.00	0.00	0.00	00.00	00.00	00.00	0.00	00.00	00.00	00.00	0.00	0.00	0.00	0.00
Principal	Sales Gains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	New Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Opening Balance	502.02	100.41	100.41	1,004.04	147.89	295.78	295.78	147.89	779.84	779.84	311.94	311.94	779.84	779.84	363.93	363.93	519.89	600.00	1,039.79	200.00	2,000.00	1,039.79	25,989.40
	GROUP	ပ	U	U	Ų	U	U	U	U	U	U	U	U	U		U	U	U	O	U	Ü	U	U	Ų
	DATE	2002	2003	2003	2003	2004	2004	2004	2004	2002	2005	2002	2006	2006	2006	2006	2007	2007	2008	2008	2008	2008	2008	2009
	PURPOSE	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem	Cem
	Fund Name	PAUL SANDERSON	B. WEEKS	BAIRD	E. GILMORE	BRACKETT, A.	C. THOMPSON	HAYDEN/PARENTEAU	LYNDES, S.	HUNKINS, ANGUS Y	STOCKER, JOHN W.	SYPHERS, LEROY & PRISCILLA	ENGELS, DAVID	FIELDSON, HENRY	RENES, DONALD	SWETT, DENNIS	SAMONAS, JOHN	SCULLY, EDWARD	CARLIN, RICHARD	DRAKE, F	HAZEN, NATHAN	KESSELL, JAMES & DAWN	MCCULLOUGH, S	UNDOCUMENTED

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Town of Greenland NH

Compu... rofessionals Associated, Ltd. Dover New Hampshire

Closing Balance Expense Income and Expense Current 0.00 1,991.20 Current Income Interest Gains Balance Opening Listing of Common and Individual Cemetery Trust Funds Closing As of December 31, 2010 Interest Gains Principal Sales Gains New Funds Opening Balance GROUP PURPOSE DATE

9,615.04

0.00

7,623.84

220,765.53

0.00

0.00

2,250.00

218,515.53

Totals

Fund Name

provided to us by the Town of Greenland NH. Thus, Computer Professionals Associated, Ltd. shall not be responsible, directly or indirectly to any person or Disclaimer: This report includes a reference to "Undocumented Funds 2005 - 2008" which was necessary due to missing and/or unaudited information entity for any claims or actions that may result thereof.

* CEMETERY TRUSTEES*

Plots Sold:

C. Toth \$ 500.00

R. Hughes/ Marshall \$2,000.00

M. Courchane \$2,000.00

Total: \$4,500.00

50% of those funds have been invested in the Cemetery Perpetual Care Fund.

- 1. New Software has been procured to record all burials in Greenland since 1750. This information has been provided by the Town Historian Paul Hughes and his father Paul C. Hughes. We hope to have all of the data entry completed by June 2011. Once completed, we hope to make the information available on-line to the general public.
- 2. A complaint was made concerning the lack of grass cutting and general appearance of the cemetery on Memorial Day. It was discovered that funds were reduced from the annual budget; therefore, were not available for mowing by the contractor. It was subsequently determined that the maintenance of the cemetery is the responsibility of the Town Selectman, and not that of the cemetery trustees. The grass cutting, and all other maintenance items, is now the responsibility of the Town Administration, per state law. These tasks are now part of the Town Maintenance Supervisor's responsibilities, so that situation should not arise in the future.
- 3. In November 2010, the Town Maintenance Supervisor and a Cemetery Trustee inspected the cemetery grounds to identify existing problems with large trees, scrubs, and overgrown flower beds around the grave sites, which cause a hindrance to grass cutting operations. Families who own the lots in question are being contacted to rectify the situation, which will reduce mowing time, and at the same time, improve cemetery appearance.
- 4. Those people visiting the cemetery must be aware that there are no trash receptacles on the premises; therefore, everyone is asked to please carry out all clippings and dead flowers, etc. This will save the town time and tax money.
- 5. The need for additional space for cemetery usage is eminent, and should be addressed on a continuing basis.
- 6. Anyone needing information may contact Len FitzGerald at 431-5122 or any of the Cemetery Trustees

Respectfully Submitted;

Trustees: Leonard FitzGerald, Richard Rugg, Anthony Raizes

The following is a report on Individual Perpetual Care Trust Funds for the Town of Greenland Cemetery Accounts. This report was done by Leone, McDonnell & Roberts, PA and CPA's. This report has been accepted by the State of NH, Attorney General's Office. Funds were co-mingled by previous Trustees and considerable time and effort has gone into trying to "right the ship". Hopefully, we should be able to produce a report in a much more timely manner in the future.

Respectfully submitted, Cemetery Trustees January 22, 2010

* TREASURER'S REPORT *

In 2010 Greenland remained in good fiscal standing. Due to the passage of amendments at the 2010 Town Meeting, two new funds have been set up, Health Deductible Trust Fund and Fire Inspection Fund. All funds are deposited in safe and secure accounts and are carefully monitored. All financials are available for viewing at the Town Office as a matter of public record.

GENERAL FUND	
Balance 12/31/09	\$3,683,004.72
Balance 12/31/10	\$2,850,450.00
SPECIAL AMBULANCE I	TUND
Balance 12/31/09	\$184,727.76
Balance 12/31/10	\$225,295.28
RECREATION FUND	
Balance 12/31/09	\$ 25,712.08
Balance 12/31/10	\$ 20,350.93
POLICE SPECIAL DETAIL	L FUND
Balance 12/31/09	\$ 49,350.18
Balance 12/31/10	\$153,087.58
HEALTH DEDUCTIBLE T	RUST FUND
Fund opened 3/26/10	with a balance of \$60,000.00
Balance 12/31/10	\$16,630.01
FIRE INSPECTION FUND	
Fund opened 07/18/09	\$ 00.00
Balance 12/31/10	\$ 6,102.57
Respectfully submitted	
Jim Rolston	
Treasurer	

^{*}Includes uncleared transactions of \$1,181,806.73

TAX COLLECTOR'S REPORT

For the Municipality of Greenland Year Ending 2010

DEBITS

		DEBITS						
UNCOLLECTED TAXES-		Levy for Year		PRIOR LEVIES				
DEC OF VEAR		2010	0000					
BEG. OF YEAR*		of this Report	2009					
Property Taxes	#3110	xxxxxx	\$ 222,009.79					
Resident Taxes	#3180	xxxxxx						
Land Use Change	#3120	xxxxxx						
Yield Taxes	#3185	xxxxxx						
Excavation Tax @ \$.02/yd	#3187	xxxxxx						
Utility Charges	#3189	xxxxxx						
Property Tax Credit Balance**		< >	·					
TAXES COMMITTED THIS YEAR				FOR DRA USE ONLY				
Property Taxes	#3110	\$ 9,132,770.00						
Resident Taxes	#3180							
Land Use Change	#3120	\$ 87,626.00						
Yield Taxes	#3185	\$ 390.85						
Excavation Tax @ \$.02/yd	#3187							
Utility Charges	#3189							
Returned Check		\$ 50.00						
OVERPAYMENT REFUNDS								
Property Taxes	#3110	\$ 13,632.09	9258.29					
Resident Taxes	#3180		Ĺ					
Land Use Change	#3120							
Yield Taxes	#3185							
Excavation Tax @ \$.02/yd	#3187							
			-37.47					
Interest - Late Tax	#3190	\$ 5,346.35	\$ 12,697.03					
Resident Tax Penalty	#3190							

^{*}This amount should be the same as the last year's ending balance. If not, please explain.

TOTAL DEBITS

\$

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

9,239,815.29 \$

\$

243,927.64 \$

^{**}Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.

^{**}The amount is already included in the warrant & therefore in line #3110 as postive amount for this year's levy.

TAX COLLECTOR'S REPORT

For the Municipality of GreenlandYear Ending 2010

CREDITS

	L	evy for this	Г		PRIOR LEVIES	
REMITTED TO TREASURER		Year			(PLEASE SPECIFY YEARS)	
	-	2010		2009	<u> </u>	
Property Taxes	\$	8,904,210.05	\$	149,997.23		
Resident Taxes	_		L			
Land Use Change	\$	87,626.00	\$	12,697.03		
Yield Taxes	\$	390.85	L			
Interest (Include lien conversion)	\$	5,346.35	L			
Penalties			L			
Excavation Tax @ \$.02/yd	L		L			
Utility Charges						
Conversion to Lien (principal only)			\$	65,345.88		
Return check fee	\$	50.00				
DISCOUNTS ALLOWED						
ABATEMENTS MADE						
Property Taxes	\$	1,022.00	\$	15,886.82		
Resident Taxes						
Land Use Change						
Yield Taxes						
Excavation Tax @ \$.02/yd						
Utility Charges						
CURRENT LEVY DEEDED						
UNCOLLECTED TAXES - END OF Y	EAR	#1080				
Property Taxes	\$	241,170.04	\$	0.68		
Resident Taxes						
Land Use Change						
Yield Taxes						
Excavation Tax @ \$.02/yd						
Utility Charges						
Property Tax Credit Balance*				XXXXXXXX	XXXXXXXX	XXXXXXXXX
TOTAL CREDITS	\$	9,239,815.29	\$	243,927.64	\$	\$

^{*}Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a (Be sure to include a positive amount in the Property Taxes actually remitted to the treasurer).

TAX COLLECTOR'S REPORT

For the Municipality of Greenland Year Ending 2010

DEBITS

	Las	t Year's Levy 2009	2008	PR 2007	RIOR LEVIES	
Unredeemed Liens Balance at Beg. of Fiscal Year		2003	\$ 31,492.55		8,828.53	\$ 1.00
Liens Executed During Fiscal Year	\$	71,220.12				
Interest & Costs Collected						
(AFTER LIEN EXECUTION)	\$	991.98	\$ 1,370.59	\$	3,022.43	\$ 0.15
TOTAL DEBITS	\$	72,212.10	\$ 32,863.14	\$	11,850.96	\$ 1.15

CREDITS

REMITTED TO TREA	SURER:	Las	t Year's Levy 2009	2008	RIOR LEVIES ASE SPECIFY YEARS) 2007	2006
Redemptions		\$	17,222.86	\$ 8,262.52	\$ 8,828.53	\$ 1.00
Interest & Costs Collected (After Lien Execution)	#3190	\$	991.98	\$ 1,370.59	\$ 3,022.43	\$ 0.15
Abatements of Unredeemed Lien	S					
Liens Deeded to Municipality						
Unredeemed Liens Balance						
End of Year	#1110	\$	53,997.26	\$ 23,230.03		
TOTAL CREDITS		\$	72,212.10	\$ 32,863.14	\$ 11,850.96	\$ 1.15

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? YES

TAX COLLECTOR'S SIGNATURE Marquetite Smorgan DATE

2/8/2011

* PLANNING BOARD *

s the Planning Board endeavored into 2010, it was with the goal of preparing the Town of Greenland for future growth. In keeping with the activities initiated during 2009, the Planning Board continued the exploration of creating a Village District, as well as, an effective re-zoning of the Route 33 corridor. As discussions progressed, the Board determined it would be best to focus on one piece of this equation in 2010 so as to be able to devote the appropriate time and details to present Greenland the best possible option; at this juncture the Village District initiative was tabled for discussion until 2011 and the focus was shifted to re-zoning Route 33.

The creation of a proposal for the Route 33 corridor became the predominant theme for 2010 as the Board took full advantage of the relatively low level of applications to devote its time to fulfilling this mission. As it is one of the Planning Board's primary responsibilities to review and recommend changes to town zoning ordinances, the Board was able to successfully draft a proposal outlining a re-zoned Route 33 corridor for town ballot in March of 2011.

The closing of 2010 brought with it the proposals of two new commercial developments for the Town of Greenland; a new automotive dealership and a movie cinema. These applications are new to the Board and will run into 2011 as they are early in the vetting process and much work is still to be done.

The Town has continued its association with the Rockingham Planning Commission and our Circuit Rider, Mr. Dylan Smith, is available to answer questions and review applications on Wednesdays from 1:00 pm to 4:30 pm at the Town Hall. The Planning Board itself meets on the first and third Thursday of each month and I once again encourage residents to attend, become familiar with issues before the Board and voice your opinion.

In closing, it is important that we thank all of those volunteers and citizens that dedicate their time, effort and voices to the continued tradition of town government.

Respectfully submitted, Richard Winsor Chairman



STORM WATER MANAGEMENT PROGRAM

he Town of Greenland is included, along with 45 other New Hampshire communities, in a federal program to improve stormwater management practices and stormwater quality. The US Environmental Protection Agency (US EPA) instituted a program in late 2003 whereby certain communities with municipal separate storm sewer systems (so-called "MS4s") are required to receive authorization under a federal permit for the discharge of stormwater from those systems. The five-year permit that was issued has expired and the requirements of the new permit are due to be released soon.

Stormwater discharges, if not effectively managed, can be a significant source of pollutants in surface waters that receive the stormwater. In Greenland, all stormwater flows ultimately to the Great Bay Estuary. It is extremely important that we protect our bay by controlling all sources of pollution that we can.

During 2010, a special emphasis was placed on the proper use of lawn fertilizers and the importance of limiting runoff from household activities into adjacent catch basins. Reports have shown that stormwater runoff from paved surfaces, agriculture, and lawn fertilizers have contributed to increasing nitrogen loads to Great Bay. Please choose any fertilizers that you use carefully, using as little nitrogen and organic products as possible. In addition, carefully dispose of or mulch in place grass clippings so that they do not wash into storm drains and contribute nutrients and organic matter to streams and the bay

Leaking and poorly maintained septic systems release nutrients and bacteria that can be picked up by stormwater and discharged into nearby water bodies. Inspect your system every 3 years and pump your tank as necessary.

Greenland considers the protection of our water resources very seriously. Some of the activities that are taking place are:

- Continued participation in Household Hazardous Waste Collection Days.
- The installation of decals on each catch basin in town to remind residents that nothing other than rain water should be allowed to drain into them.
- Maintaining town maps that show the location of catch basins.
- Vacuum cleaning all catch basins on an annual basis.
- Surveying brooks, rivers, streams and Great Bay for evidence of illicit discharges.
- Participation in the Seacoast Stormwater Coalition in order to stay informed on new requirements and how best to meet them.

Greenland has made significant progress in the program and will continue to do whatever is necessary to comply with the new requirements that will be released soon. Residents can help in this important project by:

- Washing vehicles and other equipment on your lawns, not driveways.
- Be aware of the town's ordinances and comply with them
- Keep pet waste away from drainage areas
- Utilize rain barrels to collect rainwater and reuse on lawn and garden areas
- Keep drainage swales and culverts free of litter and debris

Interest and participation in Greenland's stormwater management program by Town residents is an important part of the program. Questions about the program and its different elements are encouraged, and can be directed to the Town Administrator.

* RECREATION COMMISSION *

aving completed my fifth year as the chairman of the Recreation Committee, I can clearly say that this past year was the most challenging. For the third consecutive year, we had record rains in the spring which in turn caused havoc with all of our fields and spring activities. In addition to the problems that Mother Nature delivered, we saw our share of vandalism to our storage sheds.

Krasko field was affected the most when a spring emerged from the ground and water flowed freely gushing out of the ground at a flow rate most people would be happy to have for their own well. The

Greenland school baseball team had to play all their games away as a result.

The drainage ditches around the field were cleaned and a new drainage pipe was added to the first base line to help control the water. This helped but the water continued to flow through the pipe all summer long. The playing surface was badly damaged and even during the summer it took two days after a rain storm to drain. We then added two inches of new infield mix to help elevate the playing surface. The mix was absolutely beautiful to play on when it remained dry. The Greenland Men's Softball League was able to take the field late in June after a month long delay. The repairs were costly with a large amount of the bill being covered by FEMA. However the recreation revolving fund took a hit when FEMA declined to pay for the new infield mix to repair the damage to the playing surface.

There is still work to be done on the infield to aid in the drainage. We will be asking for the remainder of the money in a warrant article to re-grade the infield to allow the water to drain away from the playing surface and not pool in the area of the pitcher's mound and first base line. When it rains it pours. After the field was playable our golf cart (used to drag and maintain the fields) decided it was time to retire. For a couple of weeks we were without the necessary tools to maintain the playing four infields we utilize during the spring. After a couple of weeks a riding lawn tractor was given to us for the summer to maintain the infields properly. Unfortunately the tractor was vandalized on a nighttime spree which included the painting of graffiti on a couple of our storage sheds.

Finally one of the dugouts at Caswell Field was ripped off the foundation during a windstorm. Thanks to Bob Krasko who was able to get the new materials for us and Wayne MacDonald and his son Travis who rebuilt the dugout for us. It was then painted by a number of volunteers on field cleanup day in April. With all of this going on I can still say that this year in terms of programming and volunteerism was an unprecedented success. Programming continued to grow with the addition of a summer basketball camp, our first trip to Monkey Trunks, expansion of Coyote Club to include older students, Field hockey camp, and our first Volunteer Appreciation Night.

The numbers of registrations continue to grow. There were a record number of registrations in several different programs. This is due to the hard work of our volunteers who do an outstanding job in all of our activities. Without all of you out there we would not be able to continue the high quality of programming you expect.



There are always a few people who ask why we do not do more. My answer is simple; we are all volunteers. The committee is willing to expand into any area as long as we see a benefit to the community and someone is willing to oversee the activity at the quality level we have come to expect. A perfect example of this is the summer concert committee who has continued to exceed expectations and continuously put on an event that we can all be proud of. So if you have an idea, please talk to us and together we can make it happen.

Thank you to the ultimate volunteers. The people that attend the meetings and coordinate all of the events and make it happen; Cindy Smith, Erica Rahn, Peter Kratimenos, Michelle Gage, and Jose Roy. If you see them around thank them for making it all come together.

Respectfully submitted Brian Pafford Recreation Chairman bpafford@greenlandrec.com



Bandstand Concert Committee members: C. Sanderson, V. Morgan, J. Hartmann, B. Fleming, D. Genimatas, B. Krasko, M. Connelly, R. Young

★GREENLAND CONSERVATION COMMISSION ★

The Greenland Conservation Commission met on the first Monday of each month during 2010.

All are welcome and we encourage anyone interested in conservation issues to attend our meetings.

RSA 36-A:2 requires our Commission to ensure the proper utilization and protection of the natural resources and the protection of watershed resources in Greenland. It stipulates that we shall conduct researches into its local land and water areas and shall seek to coordinate the activities of official bodies organized for similar purposes, and may advertise, prepare, print and distribute books, maps, charts, plans and pamphlets, which in its judgment deems necessary for its work. Additional stipulations are that we shall keep an index of all open space and natural, aesthetic or ecological areas

within the town. The index shall include a listing of all marshlands, swamps and all other wetlands in a

like manner, and may recommend to the Selectmen a program for the protection, development or better utilization of all such areas.

To this end your Commission worked with the following organizations and agencies in 2010 to achieve these goals:

- Piscataqua Region Estuaries Partnership (PREP)
- NH Fish and Game Winnicut Dam Removal project
- Weeks Brick House conservation property
- Rockingham Planning Commission (RPC)
- Winnicut River Watershed Coalition (WRWC)

Respectfully submitted,

Rick Mauer, Chairman



Great Bay

* WEEKS PUBLIC LIBRARY *

s the center of the Greenland community, the Weeks Public Library provides access to informational, educational, cultural and recreational resources and programs in a variety of formats and technologies to support lifelong learning for persons of all ages.

In 2010 staff continued services and programs in response to 2007 survey results which included more copies of DVD's, more copies of best sellers, greater variety of adult fiction and non-fiction titles, more audio books, public computers, greater variety of programs for teens and adults, and programming for middle school children. With these requests realized, staff worked on addressing other areas of interest such as language and computer classes and an online card catalog system. Tax dollars provided the resources necessary to add new online services and increase the content of established services for the residents of Greenland.

Mango Languages, an online language learning program and LearningExpress Library, a test prep and skill improvement center were added in March. At the same time, eBooks were added to the formats available through the New Hampshire Downloadable Books Service. Then in July, the computer tutoring module was added to the LearningExpress Library package. These online services provide residents with 24/7 access to educational and recreational resources through the Internet. Another service available through the Internet, Atriuum, our web-hosted online card catalog system, went live on August 4th. Now patrons may search the library catalog through the Internet from home or office, 24/7. Items may be reserved and renewed online with this new system.

The library also relies on donations and grants to fund programs, services, and materials. The Orion StarBlast 4.5" telescope was presented to the library by the Friends of the Library. The telescope may be borrowed just like a book. The Friends also supported the book rental service, the summer reading prizes and supplies, the holiday refreshments, the holiday parties for children and teens, and museum passes to the New England Aquarium, the Museum of Science in Boston and the Currier Museum of Art in Manchester. The Greenland Women's Club sponsored the museum passes to the New Hampshire Children's Museum in Dover and the Seacoast Science Center in Rye. This year the group added the Prescott Park buttons for residents to enjoy Prescott Park events during the summer. The passes were used 201 times providing families with free or discounted visits in 2010. All residents of Greenland are encouraged to take advantage of these passes.

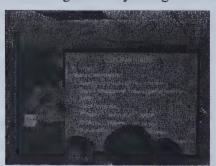
For adults, grants from the New Hampshire Humanities Council provided scholars for adult lectures either sponsored by the Library or the Friends. For children, the Greenland McDonald's restaurant donated a Ronald McDonald visit and free food for attendees and the Weeks Public Library was awarded a CLiF Library Sponsorship. For that sponsorship, we were one of twelve recipients in the second round for 2010. This sponsorship included \$2,000 worth of brand-new children's books for the Children's Room and a storytelling presentation at the school. Susan MacDonald, the Children's Librarian, coordinated the book selection, the storytelling presentation at the school and the library celebration of books scheduled for January 2011.

The library continued to be busy with residents using the computers to meet their job searching needs, checking out materials and attending programs. The total circulation for 2010 was 42,455, an increase of 7.12% over the 2009 total of 39,622. In 2010, the staff organized 339 programs for children, teens and adults with an attendance of 3,936.

As always library news and events may be found in our monthly print newsletter, our semimonthly electronic newsletter, on website, www.weekslibrary.org and on Twitter. The library is open evenings and Saturdays for a total of 51 hours a week. The Weeks Public Library provides residents with a full range of programs and a variety of materials and online services. Below are highlights for the year.

Adults Services

Adult programming included continuing programs such as the weekly cribbage nights, the monthly book discussions and the weekly Friday Morning Group gatherings. In March, the library joined the state-wide Big Read event which centered around the book To Kill a Mockingbird by Harper Lee. Scheduled programs for this event included a scholar-led book discussion, a movie night featuring the film version of the book, a lecture on the "Role of the Defense Attorney" and a lecture on birds in New Hampshire. Other special programs scheduled in 2010 for adults included one-stroke painting nights, an open-mic poetry night, a lecture on Life in Paris, a lecture on Dr. Sherlock Holmes, the summer reading program, a moon rocks viewing night, bridge lessons, and a performance by local resident, Dr. David Phreaner, of "A Child's Christmas in Wales." Lectures on the paranormal, criminal homicide, handwriting analysis and French-Canadian Music were also scheduled. Greenland resident, Chuck Galle even shared stories from his new book. Three New Hampshire Humanities Council programs hosted by the Friends were scheduled for adults, "True Stories from New Hampshire's Black History," "That Reminds Me of a Story: Yankee Humor and the New England Storytelling Tradition," and "Witches, Pop Culture and the Past."



The 2010 summer reading program, "Water Your Mind," began Memorial Day weekend and ended Labor Day Weekend. A book display featuring water-related titles was set-up. Forty-eight people signed up to track their reading, 34 read at least five books to earn a raffle ticket. The Friends donated a \$50 gift card to Portsmouth A La Carte for the grand prize. Other donations were acquired including a \$50 Target gift card, a \$10 Best Buy gift card, and several promotional items from vendors.

Residents enjoyed many hours of informational,

educational, cultural and recreational programs at the library. ~ Denise Grimse, Director and Adult Program Coordinator

Teen Services

The Library had lots going on for teens this year. With the help of the Teen Advisory Board 14 different programs were planned and offered throughout the year! New programs included Water Party, Live Clue, Project Zombie Runway and Duct Tape Doo Dads. Teens were invited to join in on some adult programs such as Handwriting Analysis and The Big Read Book Discussion on To Kill a Mockingbird. The theme for the teen summer reading program was "Make Waves @ your Library." One of the most popular events held was the live Clue game



where teens played the roles of the different characters and turned the library into a mansion! The Friends of the Library encouraged participation in the summer reading program by providing gift certificates to GameStop, Cold Stone Creamery and Target. Some members of the Teen Advisory Board also helped out at the Summer Fun & Jason's Run community event by holding a bake sale and taking pictures for the library. Teens need a variety of places to learn life experiences and the Weeks Public Library provides that opportunity. Encourage your teen to get involved!

~Sharon Taylor, Assistant Director and Teen Librarian

Children Services

The Children's Room had a very successful year. The many programs and workshops we offer always promote the services we have available at the Weeks Public Library. This year, we added many new programs to our regular roster. Several extra craft programs were added because so many children love coming to the library to make crafts before or after they choose their books. It's a popular and much requested activity. The Drop-In format is being used to meet these requests and fit

popular and much requested activity. The Drop-In format is being used to meet these requests and fit our patrons' schedules. Green Day crafts, a snowy day crafts and a springtime crafts day were some of the new additions utilizing this format. Our most popular new program this year was our Scooby-Doo Movie Marathon. A Scooby-Doo movie and craft were offered every day during April vacation week. Many patrons were repeat customers. For another new program, many young ladies attended our first Fancy Nancy Party. This program was based on the very popular Fancy Nancy book series. Children came dressed in their best finery and had a grand soiree. Pink lemonade was served in goblets and elegant cookies arrived on silver platters. Tea pot picture frames were made, petite candies were consumed, stories were read and pictures were taken. A splendid time was had by all. This was a wonderful fun event. Cow Day was celebrated again this year. A cow puppet craft, cow games, ice cream and a calf provided entertainment for residents of all ages.

The summer reading program is always a very busy time for the Children's Room. This year, "Make a Splash . . . Read", ran from the end of June until the second week in August. Many young readers signed up to participate. New this year, was a choice of program times for children. Kindergarten through fourth grade readers could attend a program at 11am or 6:30pm. This worked well for everyone, we hope to offer it again next year. Ronald McDonald visited the library in late August. Kids and parents alike were amazed that he was the one and only (real) Ronald. Everyone enjoyed his magic show which was sponsored by the local McDonald's restaurant. The kids were treated to a free ice cream or apple dippers by our local restaurant.

Children entering 5th and 6th grade in the fall had their own summer reading program again this year. "Make a Splash: Read, create and do!" was the theme for this year's program. The program was designed to expand on the "Make a Splash: Read" program for younger children and to provide middle school children with programs just for them. It ran from the last day of school, June 18 to August 6 and was coordinated again this year by the Director. Splash cards were created to track reading and activities. Options included reading, attending programs, listening to music, completing an activity sheet, posting jokes and poems and a free choice option. Prizes, \$5 gift certificates to Walmart and Target, were provided by the Friends. To go along with the reading program, five evening programs were scheduled, a movie night, a gaming night, a ship-building night complete with a fuzzy dude crew, a Shark Zone night and a photo-mania night.



This year the library applied for a Children's Literacy Foundation grant of \$2,000 to buy books for the Children's Room. This past fall we were notified that we were a recipient for this award. That was a great day! Books were ordered and processed. An event was planned at the Greenland Central School so that the books could be presented to the children of the town. New Hampshire children's book author Marty Kelley was the presenter. He was astounding, the kids loved him and it was a fantastic event. A library celebration is planned for January 2011 to continue the excitement of all the new books into the new

year. This event is for all patrons to see the books, listen to stories, and make a craft. Very exciting happenings!

This holiday season, the library offered two new gift-making workshops which were offered for two different age groups. Children enjoyed making candy jars, pins, bookmarks and more. All who attended had a great time. We also offered a Stamping Workshop for all ages. Children decorated gift bags, cards and door hangers and created their own holiday decorations. It was a great program and well attended.

This past year was busy and fun. Many great things were happening at the library. We will continue to strive to bring the best possible service and materials to our young patrons and their parents. It's very rewarding to have a young reader come in and ask for a book. Reading is alive and well in Greenland.

~Susan MacDonald, Children's Librarian

Community Services

Library staff and groups participated in the annual community celebration Summer Fun & Jason's Run in July. Library activities included events at the library, in the school and on the Green. Again this year, the Trustees with the help of staff and Friends, hosted their annual book sale at the library. The time for the book sale was changed to 9am-1pm and continues to be more successful

than sales held on the Green. To complement the summer reading theme, "Make a Splash . . .Read", the library scheduled a program in the school, "Get Eaten by a Whale", and offered a book-making project featuring water and sea animals. On the Green, Teen Advisory Board members ran a bake sale, the Friends sold raffle tickets for two Adirondack chairs, and Trustee Dale Rockefeller coordinated the frozen t-shirt contest. It was a great community event!

Book talks and literary lunch readings were presented by the Children's Librarian and the Teen Librarian to children at Greenland Central School. The Children's

Librarian also scheduled the storytelling event at the school with New Hampshire author, Marty Kelley as part of the CLiF sponsorship award.

Friends of the Weeks Public Library

In 2010 the Friends gave the town the universe. Through their generous contribution, the library now owns an Orion StarBlast 4.5" telescope, which may be checked out like any other library material. The Friends group was able to provide this kind of contribution due to fundraising efforts. Some of their fundraisers were the annual plant sale, a book sale, a bulb sale, raffles and a fabulous spaghetti dinner at the Vets Hall coordinated by the Trustees. The Friends raffled off two Adirondack chairs made locally by Charlie Cummings. Lighthouses painted on the chairs by Rod



MacDonald made the chairs especially appealing. Money is also earned through the Friends' membership drive. If you are not already part of this great organization please stop by the library and join.

The Friends also hosted three of the New Hampshire Humanities Council programs held at the library. This year, thanks to the Friends, residents learned about New Hampshire's Black History, Yankee humor and the Salem witch hunts. Another cultural contribution provided by the Friends is their continued support of three popular museum passes: the Museum of Science in Boston, the New England Aquarium and the Currier Museum of Art.

Volunteers

Never doubt that just a few can make a difference and so it is with our wonderful volunteers. They shelved thousands of books, cleaned up the yard, hauled trash, assisted with projects, helped at programs, baked, cleaned, and helped the library thrive in 2010. Many students from Greenland Central School volunteered as part of their "Service to Others" program. Our regularly scheduled volunteers, Donalee Brothers, Becky Marks, Margaret Mooers and Hillary Kayser worked over 200 hours. Hillary Kayser wanted to volunteer at the library before leaving for college. She just fit the requirement of being 18 or older. She was a big help in the Teen section, responsible for the shelving of young adult literature. She also helped out at Cow Day. One of her jobs that day included counting the number of attendees, no easy task! The reasons they want to volunteer are varied but the end result is the same, they are a tremendous asset for Weeks Public Library. If you are interested in volunteering stop by the library!

Two small desk-top shelving units were made to increase staff work area, with labor and supplies provided by Charlie Cummings. David Perham, a resident of Greenland also known as

Two small desk-top shelving units were made to increase staff work area, with labor and supplies provided by Charlie Cummings. David Perham, a resident of Greenland also known as "David-Duzzit" home and commercial improvement, donated his time and skills to adjust the doors on the glass cabinet which houses local history and New Hampshire resources.

Building

MJ Murphy and Sons, Inc. was hired to replace and secure slate roof shingles after a storm. Kohlhase Electric was hired to replace the ballast on one of the pendant lights. Ray's Gutter was hired to replace a damaged downspout extension. Ramp boards were replaced with labor donated by Trustees Dale Rockefeller and Mark Fodero. Natural Home & Deck Seal was hired to sand and repaint the exterior trim where needed.

Respectfully submitted, Denise J. Grimse, Director

Statistics

	2010	2009	2008	2007	2006	2005	2004
	=====						
Total Circulation	42,445	39,622	37,642	32,141	33,987	34,861	31,133
Adult Books	9,688	9,382	8,870	8,083	7,865	8,483	8,713
Young Adult Books	2,247	2,228	1,622	1,107	844	886	637
Children's Books	10,900	9,157	10,073	9,061	11,896	12,277	11,126
Audio/Visual	17,004	16,273	15,051	11,953	11,441	11,284	9,160
Downloadable Books Checkouts	1,153	823	629	261			
Number of new cards issued	167	164					
Library Card Holders	2,669	2,555	2,440	2,456	2,387	2,242	2,110
Holdings	22,839	22,439	21,926	20,891	19,959	19,700	19,504
Added	1,868	2,267	2,334	1,543	1,433	1,523	1,534
Weeded	1,468	1,755	1,299	610	1,175	1,327	1,152
Interlibrary Loan							
Items Borrowed	1,362	1,269	1,156	1,025	1,053	877	638
Items Loaned	1,177	1,382	1,032	797	1,071	1,064	1,015
Programming							
Programs	339	301	286	268	222	245	202
Attendance	3,936	3,387	2,578	2,474	2,037	2,264	2,196

Financials

201	Λ	Income
4UI	v	income

Copies/Faxes	\$986.82
Donations	\$1,686.05
Nonresident Cards	\$0.00
Damaged/Lost Books	\$610.84
Unanticipated Income	\$420.06
Trust Funds	\$4,367.00
Interest	\$82.80
Town Appropriation	\$212,600.00
Total Income	\$220,753.57

2010 Expenses

Administration	\$6,084.20
Library Materials	\$37,607.13
Operations	\$9,685.27
Atriuum Card Catalog System*	\$4,394.98
Salaries & Benefits	\$159,845.34
Utilities	\$6,717.59
Total Expenses	\$224,334.51

^{*}Used funds from the Investment Account.

Income from 2009 that was used in 2010: \$1,134.51.

Income from 2010 that will be used in 2011: \$117.00 of 2010 Trust Fund dividends; \$325.50 of the 2010 Copies/Faxes income; \$1,506.05 of 2010 Donations.

Operational Accounts:

Chec	king A	Account
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Balance on December 31, 2010	\$2,829,31
Balance on December 31, 2010	32.829.31

Money Market

Balance on December 31, 2010	\$29,569.93
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Investment Accounts:

500 Index Fund Investors Shares

Value as of December 31, 2009		\$6,566.36
Value as of March 4, 2010	exchange to Prime MM	\$6,635.44

Prime MM

Balance as of March 4, 2010		\$6,635.44
	dividends	\$2.35
	withdrawals	-\$4,394.98
Balance as of December 31, 2010		\$2 242 81

Checking (Building Fund)

Balance on December 31, 2009	\$3,187.86
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Balance on December 31, 2009		\$3,187.86
	deposits	\$2.00
	withdrawals	\$0.00
Balance on December 31, 2010		\$3,189.86
Money Market (Building Fund 2)		
Balance on December 20, 2010		\$4,800.00
	interest	\$0.32
Balance on December 31, 2010	•	\$4,800.32

New Hampshire Public Deposit I	investment Pool (MBIA	
Balance on December 31, 2009		\$0.00
	deposits	\$0.00
	withdrawals	\$0.00
Balance on December 31, 2010		\$0.00



Library Staff: D. Rockefeller, D. Grimse, M. Fodero, D. Brothers, C. Weeks-White, S. Taylor 92

* RECYCLING REPORT *

his was an exciting year for recycling in Greenland. Residents overwhelmingly approved the purchase of a vertical baler at the Transfer Station, and the town was awarded a grant from New Hampshire the Beautiful in the amount of \$2,200 towards that purchase. The baler has been used to bale aluminum beverage cans and steel cans. Three loads of baled materials have been brought to Harding Metals for a total revenue of \$2,867.00. In addition to the direct revenue for these cans, the town has saved an estimated \$6,075 in transportation costs that would have been spent to ship out the loose cans. We recognize the fact that it takes residents a few minutes longer at the Transfer Station to separate the aluminum from the steel – and we appreciate the cooperation we are receiving. A special thank you is in order for Charlie Cummings. Charlie spent numerous hours separating the aluminum cans from the steel cans and establishing a process to maintain the separation of materials. He also researched and arranged for the best price for the town's baled materials.

The Town also entered and won a contest for free engineering services from Dubois & King Engineers for a redesign of our Transfer Station. Mr. Scott Bourcier, a former Greenland resident, has been assigned to the project and is currently designing improvements to the traffic flow and efficiency of the site. I'd like to thank Liz Cummings for her outstanding efforts with the contest entry. We look forward to the results.

Overall, the town recycled 341 tons of material. Paper products being recycled totaled 170 tons. As you know, recycling has many benefits. When waste is recycled, limited landfill space is conserved and waste management costs for the town are reduced. One of the most important benefits of recycling is the significant environmental impact it has. The Town of Greenland is a member of Northeast Resource Recovery Association and through their efforts the materials we collect are brought to market to be remanufactured into new products. This year the revenue from recycled materials increased, with scrap metal reaching some new highs. Revenue from scrap metal was \$4,224.70. The Board of Selectmen instituted a policy that prohibits residents from taking materials from the metal pile unless a resident can specifically reuse an item that was disposed of – and an attendant is consulted first. Please do not remove materials from the metal pile.

The Transfer Station attendants are present to assist residents in the disposal of their trash and recyclables and do a great job. With the retirements of George and Walter, we now have Carl Maines, Kevin VanEtten and Bob Hersey on staff. Recently, the staff has reported that the majority of residents are recycling and cooperate with the proper separation of materials, but a few have been rude and continue to disregard the signs or directions from the attendants. Please show your appreciation for the efforts that are being done to save money. We are working hard to make the process simpler and as cost efficient as possible.

Due to the increase in the amount of materials brought in for the bulky waste/demo material container and the costs to dispose of the waste, the Board of Selectmen instituted a new fee schedule. The intent of this container is to provide residents a way to dispose of an item or the waste from the occasional home project – it is not for any commercial waste, renovations for rental units or large remodeling projects. Residents are limited to one load per week. This is a service we will continue, as long as it is not abused.

I would like to take this opportunity to thank Carl, Kevin, Paul and Bob for the excellent service that they provide to Greenland residents at our Transfer Station and Recycling Center. A special thanks to Charlie Cummings for assisting this year when needed.

Respectfully submitted by Karen Anderson

★ GREENLAND VETERANS ASSOCIATION **★**

It seems as though 2010 went by in the blink of an eye. And yet, much has been accomplished by the Association during that time. As many of you may know, the Association is a non-profit organization and in 2009 also became recognized as a "charitable corporation" by the IRS. This makes contributions to the Greenland Veteran's Association tax deductible.

The Association sponsored several fund raisers during the year which proved very successful. All revenues from such events as well as donations from residents and friends of the veterans are re-cycled back into the community in the form of aid to help those in need and to sponsor community events such as the Summer Concert series and a myriad of other charitable causes. We had the privilege and opportunity of helping a disabled fellow veteran (23 years served in the Air Force) and resident of Greenland by donating a chair lift and spending several weekends clearing and landscaping his home. As we do every year in August, we send a delegation up to the Veteran's Home in Tilton where we put on a barbecue and then during Thanksgiving and Christmas donate fruit baskets and spend time conversing with the old timers. The Vets also sponsor and police a portion of Portsmouth Avenue and Post Road in an effort to keep Greenland's roads free of litter. We all know that there are people less fortunate in our town and the surrounding community and urge everyone to donate as much as possible to the local food pantries. The Vet's put out collection boxes at the Town Hall and Post Office.

On another note, we tried but were unable to locate the original "bell" that used to hang over the front door of the hall and voted to purchase a new one in an effort to restore the original North School House look. The bell will be installed this spring. Stratham Hill Stone of Stratham has generously offered to provide materials and labor to install a new brick walk way in the front of the hall at no cost to the organization. This will surely enhance the landscape of the property and blend well with its' décor and we thank Stratham Hill Stone for their donation.



Vet Board members: V. Morgan, R. Meyer, J. Hayden, L. Syphers, L. Fitzgerald, M. Moran

urge you to join and give of your time when possible. A new and younger membership would ensure the continued existence of an organization that contributes a valuable service to our community.

It also goes without saying that we, as individuals and as an organization, deeply thank those service members presently serving in our Armed Forces. Pease Tradeport serves as a stopover for men and women leaving for and returning from overseas assignments. Many of these assignments are combat related. If anyone would like to join the Pease Greeters in welcoming these troops home or sending them off, you can get online and Google Pease Greeters to obtain a schedule of arrivals and departures. If you've never done it before, believe me, it's a worthwhile effort. Our thoughts and prayers are with these men and women and their families.

In closing, on behalf of the Greenland Veteran's Association, I would like to thank all of you who contribute to this organization whether it be through your purchases of Christmas trees during the holiday season, attending our St. Patty's Day Corned Beef Dinners or our Veteran's Day Pancake Breakfasts... or just through your donations. Your efforts are greatly appreciated and we wish you all a happy and prosperous 2011.

Thank you,

H. Vaughan Morgan, III Greenland Veteran's Association



Vets Association donation to the Weeks Brick House Chimney Fund

*RESIDENT DEATH REPORT

2010

Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Collins III, Andrew	01/14/10	Portsmouth, NH	Collins Jr., Andrew	Bisognani, Vunda
Moulton, Edwin	01/18/10	Greenland	Moulton, Roger	Lane, Mildred
Hayden, Muriel	01/23/10	Portsmouth, NH	Rowell, Ernest	Bacon, Genevieve
Thompson, Frances	02/12/10	Portsmouth, NH	Brigulio, Nicholas	Freyer, Irene
Evans, Rita	04/04/10	Portsmouth, NH	Moulton, Edward	Cram, Addie
Stender-Larkin, Carol	05/08/10	Exeter, NH	Stender, Elden	Heglin, Marilyn
Eckhart, Theresajean	05/10/10	Greenland	Oakes, Charles	Carruth, Catherine
Marchulaitis, Adam	06/02/10	Greenland	Marchulaitis, Adam	Deluca, Emmanuella
Macleod, David	06/23/10	Greenland	Macleod, Richard	Jones, Marie
Landry, Freda	06/30/10	Portsmouth, NH	Berube, Alfred	Unknown, Sophie
Leach, John	07/01/10	Greenland	Leach, Arthur	Forristall, Caroline
Bohne, David	08/06/10	Greenland	Bohne Jr., Rudolph	Frandsca, Engelina
Brown, Donald	09/25/10	Exeter, NH	Brown, Willis	MacDonald, Verna
Sweeny, Lorraine	09/26/10	Portsmouth, NH	Sirois, Lionel	Marquis, Palmyre
Libby, Edward	10/20/10	Greenland	Libby, Chester	Nimmo, Jean
Carter Sr., Joseph	11/02/10	Greenland	Carter Sr., Kenneth	Mayers, Catherine
Ross Jr., Stanley	11/05/10	Greenland	Ross Sr., Stanley	Power, Ida
Kelley, Mark	11/17/10	Portsmouth, NH	Kelley, James	Lucchesi, Evelyn
Reeves, Donald	12/30/10	Portsmouth, NH	Reeves, Thomas	Verhines, Lanelle

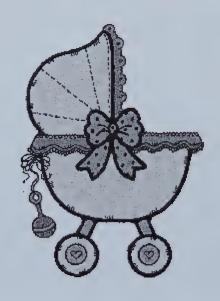
*RESIDENT MARRIAGE REPORT

2010

Groom	Residence	Bride	Residence	Town of	Place of	Date of
				Issuance	Marriage	Marriage
Cross, Justin H.	Greenland	Mitiguy, Anne L.	Charlotte, NC	Dover	Dover	01/13/10
Griffes, David E.	Greenland	Nason, Allison S.	Greenland	Greenland	Greenland	02/05/10
Ungano, Marco N.	Greenland	Hankenson, Elisa M.	Greenland	Greenland	New Castle	02/06/10
Williams, Trevor P.	Greenland	Williams, Emily K.	Radford, VA	Greenland	Greenland	03/23/10
Freeman, Roy E.	Greenland	Coolbaugh, Christine	Greenland	Greenland	Rye	04/10/10
Hutchinson, Brian R.	Greenland	Harrington, Sandra	Manchester, NH	Greenland	Albany	05/01/10
Fralick, Benjamin G.	Greenland	Weirich, Lizandra	Greenland	Greenland	Greenland	08/03/10
Boyd, Graeme	Greenland	Wolf, Sarah A.	Greenland	Greenland	Portsmouth	08/07/10
Crimmins, Patrick M.	Greenland	Lazieh, Kristen M.	Greenland	Greenland	Jackson	08/14/10
Couture, Mark A.	Rye, NH	Buyak, Jessica N.	Greenland	Dover	Rye	08/14/10
Zadlo, Thaddeus F.	Greenland	Anderson, Rayleene	Greenland	Greenland	Portsmouth	08/28/10
Burke, Christopher R.	Greenland	Beaudoin, Kristin N.	Greenland	Greenland	Rye	08/28/10
Webb, Norman E.	Greenland	Broadbent, Jennifer	Greenland	Greenland	Lyme	09/18/10
Turcotte, Joel L.	Greenland	Bedrosian, Stephanie	Greenland	Greenland	Bedford	10/01/10
Richardson, Jeremy	Greenland	Martin, Katie L.	Greenland	Greenland	North Conway	10/02/10
Drago, Paul J.	Greenland	Villers, Bonnie L.	Greenland	Greenland	Dover	10/09/10
Miles, Philip G.	Greenland	Miles, Tina J.	Greenland	Greenland	Greenland	10/16/10
Veneski, John J.	Greenland	Kaulback, Michele	Greenland	Greenland	Carroll	10/16/10



Child's name	Date of Birth	Place of Birth	Father's Name	Mother's Name
Kern, Sedge Edmund Warren	01/05/10	Exeter, NH	Kern, Daniel	Kern, Sarah
Vischer, Breleigh Rae	03/18/10	Exeter, NH	Vischer, Chad	Vischer, Beth
Patrick, Eloise Shea	03/23/10	Exeter, NH	Patrick, Ryan	Patrick, Molly
Lemay, Isabella Ann	03/25/10	Dover, NH		Lemay, Jennifer
Field, Deacon William Derrick	04/05/10	Exeter, NH	Field, Derrick	Field, Stacey
Brouillard, Kayden Allen	04/10/10	Exeter, NH	Brouillard, Timothy	Atwood, Emily
Lensink, Collin Brayden	05/30/10	Portsmouth, NH	Lensink, Kurt	Lensink, Carrie
Lightner, Lucas David	06/07/10	Portsmouth, NH	Lightner, Alvin	Stanley, Rebecca
Dews, Sophia Grace	07/28/10	Dover, NH		Dews, Kaylee
Kellogg, Lucy Fox	08/08/10	Exeter, NH	Kellogg, Alexander	Kellogg, Jessica
Murdach, McKinley Quinn	08/20/10	Portsmouth, NH	Murdach, Charles	Murdach, Erin
Hutchinson, Steven Leonard	08/24/10	Manchester, NH	Hutchinson, Brian	Hutchinson, Sandra
Desjardins, Caden Robert Allan	09/19/10	Dover, NH	Desjardins, Craig	Basaraba, Debra
Moreau, Jack Scott	10/19/10	Portsmouth, NH	Moreau II, Dale	Morea, Allyson
Adamovage, Justice Melinda	10/21/10	Exeter, NH		Riso, Rebekah
Brown, Alexis Rose	10/23/10	Exeter, NH	Brown, Derek	Harrington, Shannon
Moore, Kaelyn Isabella	11/04/10	Portsmouth, NH	Moore, Garrett	Moore, Breanne
McNally, Rowan Campbell	11/08/10	Dover, NH	McNally, Jeffrey	McNally, Stephanie
Cray, Angel Marie	11/09/10	Exeter, NH		Cray, Allyson
Baker, Mackenzie Keane	12/04/10	Exeter, NH	Baker, Scott	Baker, Jennifer
Bonita, Kate Wyeth	12/16/10	Exeter, NH	Bonita, Todd	Baker, Alison
Hudson, Jenna Elizabeth	12/21/10	Portsmouth, NH	Hudson, Jonathan	Hudson, Lauren
Fava, Robert James	12/27/10	Portsmouth, NH	Fava, Anthony	Fava, Stephanie



★ 2010 WAGES OF TOWN EMPLOYEES **★**

Employee	Position	Regular Wages/Stipend	Over-Time	Details	Total
Anderson, Karen	Town Administrator	\$65,992.94			\$65,992.94
Armstrong, Melissa	Secretary to Boards	\$2,295.00			\$2,295.00
Atkinson, Lee	Library Asst.	\$10,781.95			\$10,781.95
Bates, Martha	Ballot Clerk	\$67.50			\$67.50
Berg, Wallace	Health Officer	\$1,200.00			\$1,200.00
Bonnacci, Bill	Vol. Firefighter	\$4,047.08			\$4,047.08
Bouffard, Dean	Moderator	\$450.00			\$450.00
Brown, Maxwell	Vol. Firefighter	\$2,568.02			\$2,568.02
Bunker, Myrick	Vol. Firefighter	\$4,083.44			\$4,083.44
Bunker, Rhonda	Fire Dept dispatcher	\$1,273.22			\$1,273.22
Buzell, Harold	Vol. Firefighter	\$1,105.56			\$1,105.56
Cormier, James	Police Officer	\$50,469.62	\$3,703.64	\$3,277.50	\$57,450.76
Cox, Kathleen	Ballot Clerk	\$167.50			\$167.50
Cresta, Ralph	Vol. Fire Chief	\$4,900.00			\$4,900.00
Cummings, Charles	Selectman	\$3,000.00			\$3,000.00
Cummings, Lizbeth	Bookkeeper	\$25,114.62			\$25,114.62
Cushman, Robert A.	Building Inspector	\$48,118.71			\$48,118.71
Dearborn, Bruce	Selectman	\$625.00			\$625.00
DeBoer, Holland	Vol. Firefighter	\$250.00			\$250.00
Defreze, Ryan	Vol. Firefighter	\$3,643.70			\$3,643.70
Devine, John	Vol. Firefighter	\$3,751.44			\$3,751.44
Dipietro, Brian	Vol. Firefighter	\$3,220.24			\$3,220.24
Eaton, Emery	Vol. Firefighter	\$250.00			\$250.00
Fleming, Barbara	Deputy TC/TC	\$24,697.02			\$24,697.02
Fletcher, Barbara	Ballot Clerk	\$65.00		A	\$65.00
Gloor, Evelyn	Ballot Clerk	\$122.50			\$122.50
Gouzoules, Winston	Sup. Of Checklist/ Ballot Clerk	\$850.00			\$850.00
Graham, Judy	Vol. Firefighter	\$2,675.92			\$2,675.92
Gravelle, Daniel	Vol. Firefighter	\$3,977.20			\$3,977.20
Gravelle, Jacquelyn	Ballot Clerk	\$55.00			\$55.00
Grimse, Denise	Library Director	\$49,772.49			\$49,772.49
Hartmann, Jerriann	Ballot Clerk	\$77.50			\$77.50
Hartmann, Theodore	Police Officer	\$6,421.65		\$24,358.00	\$30,779.65
Hartmann, Theodore	Vol. Firefighter	\$2,063.38			\$2,063.38
Hayden, George	Transfer Station	\$2,038.86			\$2,038.86
Hayden, Paul	Property Main.	\$46,327.72			\$46,327.72
Hazzard, Richard	Vol. Firefighter	\$4,900.00			\$4,900.00
Hersey, Bob	Transfer Station	\$4,034.34			\$4,034.34
Holt, Robert	Vol. Firefighter	\$250.00			\$250.00
Hoyt, Meredith	Library Assistant	\$3,295.30			\$3,295.30
Hussey, Kathi	Vol. Firefighter	\$2,585.04			\$2,585.04
Hussey, Richard	Vol. Firefighter	\$1,417.64			\$1,417.64
Hussey, Robert	Vol. Firefighter	\$500.00			\$500.00
Kurkul, David	Police Officer	\$59,458.42	\$12,011.70	\$11,989.00	\$83,459.12
Leonard, Amy	Secretary to Boards/	\$26,992.29	ψ12,011.70	ψ11,707.00	\$26,992.29
	Dep. TC/TC				
Leonard, Amy	Ballot Clerk	- \$45.00	05.545.71	010.067.00	\$45.00
LoConte, David M.	Police Officer	\$47,153.83	\$6,646.74	\$18,867.00	\$72,667.57
MacCorkle, Sara	Vol. Firefighter	\$500.00			\$500.00

Employee	Position	Regular Wages/Stipend	Over-Time	Details	Total
MacDonald, Susan	Children's Librarian	\$28,632.03			\$28,632.03
Maher, Tom	Vol. Firefighter	\$4,030.32			\$4,030.32
Maines, Walter C.	Transfer Station	\$12,923.10			\$12,923.10
Maloney, Michael	Police Chief	\$79,982.32	\$2,494.80	\$7,600.00	\$90,077.12
McClare, Timothy	Police Officer	\$47,994.59	\$4,339.54	\$20,007.00	\$72,341.13
Molleur, Elaine	Library Asst.	\$7,393.04			\$7,393.04
Mood, Stacey	Vol. Firefighter	\$500.00			\$500.00
Morgan, Marguerite	Town Clk/Tax Coll.	\$42,039.56			\$42,039.56
Morgan, Vaughan	Transfer Station	\$512.64			\$512.64
Morgan, Vaughan	Selectman	\$2,375.00			\$2,375.00
Mueller, Carl	Vol. Firefighter	\$505.44			\$505.44
Pearl, Chris	Vol. Firefighter	\$1,689.88			\$1,689.88
Peirce, Jeffrey T.	Police Officer	\$1,983.77		\$532.00	\$2,515.77
Penacho, John	Selectman	\$2,375.00			\$2,375.00
Philbrick, Joseph	Sup. Of Checklist/ Ballot Clerk	\$850.00			\$850.00
Rolston, Beth	Ballot Clerk	\$35.00			\$35.00
Rolston, James	Town Treasurer	\$5,000.00			\$5,000.00
Rolston, James	Ballot Clerk	\$185.00			\$185.00
Sanderson, Paul	Selectman	\$3,000.00			\$3,000.00
Sawyer, Dawn	Police Sergeant	\$65,440.45	\$12,147.43	\$18,658.00	\$96,245.88
Scherer, Carol	Super. of Checklist/ Ballot Clerk	\$850.00			\$850.00
Schmit, Kevin	Vol. Firefighter	\$3,791.28			\$3,791.28
Seavey, John	Vol. Firefighter	\$4,123.28			\$4,123.28
Simmons, Thomas	Police Officer	\$10,944.14		\$39,425.00	\$50,369.14
Smith-Miesowicz, Carol	Police Secretary	\$33,647.60			\$33,647.60
Sodini, Colleen	Vol. Firefighter	\$2,777.18			\$2,777.18
Sodini, Maurice	Vol. Firefighter	\$4,900.00			\$4,900.00
Sodini, Maurice	Selectman	\$3,000.00			\$3,000.00
Taylor, Sharon	Asst. Library Direct.	\$41,280.13			\$41,280.13
Tillman, Thomas	Vol. Firefighter	\$4,900.00			\$4,900.00
Tobey, Matt	Vol. Firefighter	\$3,220.24			\$3,220.24
VanEtten, Kevin	Transfer Station	\$8,068.68			\$8,068.68
VanEtten, Kevin	Ballot Clerk	\$117.50			\$117.50
Vidales, Freddie	Transfer Station	\$2,920.92			\$2,920.92
Walsh, Joseph	Vol. Firefighter	\$3,220.24			\$3,220.24
Wendell, Jon	Selectman	\$625.00			\$625.00
Witham, Walter R.	Transfer Station	\$4,235.64			\$4,235.64
Young, Wayne M	Police Officer	\$50,040.75	\$15,442.68	\$26,866.00	\$92,349.43
Zechel, Nancy	Ballot Clerk	\$180.00			\$180.00

TOWN OF GREENLAND, NEW HAMPSHIRE Annual Financial Statements For the Year Ended December 31, 2009

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Certified Public Accountants
Management Advisors

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Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Greenland, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Greenland, New Hampshire, as of and for the year ended December 31, 2009, which collectively comprise the Town's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Town of Greenland's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Greenland, as of December 31, 2009, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of

inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Melanson, Heath + Company P. C.

Nashua, New Hampshire October 22, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Greenland, we offer readers this narrative overview and analysis of the financial activities of the Town of Greenland for the fiscal year ended December 31, 2009.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

<u>Government-wide financial statements</u>. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The governmental activities include general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, and conservation.

<u>Fund financial statements</u>. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available

at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

<u>Fiduciary funds</u>. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

<u>Notes to financial statements</u>. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

<u>Other information</u>. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by the accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$5,871,542 (i.e., net assets), a change of \$ (107,213) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 1,845,877, a change of \$ (230,228) in comparison to the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$516,111, a change of \$ (172,188) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	Governmental								
		<u>Activities</u>							
		2009		<u>2008</u>					
Current and other assets	\$	5,651,018	\$	7,029,719					
Capital assets	_	3,714,131	_	3,480,564					
Total assets		9,365,149		10,510,283					
Long-term liabilities outstanding		45,332		41,593					
Other liabilities	_	3,448,275	_	4,489,935					
Total liabilities		3,493,607		4,531,528					
Net assets:									
Invested in capital assets, net		3,714,131		3,480,564					
Restricted		1,329,765		1,245,600					
Unrestricted		827,646	_	1,252,591					
Total net assets	\$_	5,871,542	\$_	5,978,755					

CHANGES IN NET ASSETS

	Governmental <u>Activities</u>								
	<u>2009</u>	THES	2008						
Revenues:									
Program revenues:									
Charges for services	\$ 512,673	\$	539,429						
Operating grants and contributions	150,930		116,827						
Capital grants and contributions	79,405		-						
General revenues:									
Property taxes	1,023,358		1,358,613						
Motor vehicle registration fees	733,161		768,956						
Penalties, interest and other taxes	56,465		68,302						
Grants and contributions not restricted									
to specific programs	254,252		185,289						
Investment income	37,944		(58,697)						
Miscellaneous	 104,712		39,626						
Total revenues	2,952,900		3,018,345						
			(continued)						

(continued)

Expenses:				
General government		844,782		711,800
Public safety		1,087,726		1,231,649
Highways and streets		557,275		934,009
Sanitation		215,665		208,992
Health		48,908		48,611
Welfare		17,805		19,144
Culture and recreation		291,347		395,242
Interest		-		8
Conservation	_	605		3,090
Total expenses	_	3,064,113	,	3,552,545
Change in net assets before permanent				
fund contributions		(111,213)		(534,200)
Permanent fund contributions	_	4,000		5,100
Change in net assets		(107,213)		(529,100)
Net assets - beginning of year	_	5,978,755	,	6,507,855
Net assets - end of year	\$_	5,871,542	\$	5,978,755

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 5,871,542, a change of \$ (107,213) from the prior year.

The largest portion of net assets \$ 3,714,131 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment and vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of net assets, \$1,329,765, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$827,646, may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ (107,213). Key elements of this change are as follows:

- General fund change of \$ (280,635), which is further discussed in the governmental funds section below.
- Nonmajor funds change (accrual basis) of \$ 396,059.
- Current year depreciation expense of \$ (130,163).
- Other revenue and expense accruals of \$ (92,474).

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

<u>Governmental funds</u>. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 1,845,877, a change of \$ (230,228) in comparison to the prior year. Key elements of this change are as follows:

- General fund change of \$ (280,635), which is further discussed in the governmental funds section below.
- Nonmajor funds change of \$ 50,407.

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$516,111. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 18.2 percent of total general fund expenditures.

The fund balance of the general fund changed by \$ (280,635) during the current fiscal year. Key factors in this change are as follows:

- Non-property tax revenues more than budget of \$ 161,022.
- Actual property tax collections more than budget of \$ 60,421.
- Expenditures less than budgeted by \$ 62,803.
- Use of fund balance as a funding source of \$ (580,200).
- Prior year encumbrances of \$ (51,697).
- Other adjustments of \$ 67,016.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no difference between the original budget and final budget in fiscal year 2009.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

<u>Capital assets</u>. Total investment in capital assets for governmental activities at year-end amounted to \$ 3,714,131 (net of accumulated depreciation), a change of \$ 233,567 from the prior year. This investment in capital assets includes land, buildings and improvements, machinery, equipment and vehicles, and infrastructure.

Major capital asset events during the current fiscal year included the following:

- \$ 321,706 for the purchase of property adjacent to Town Hall.
- \$ 43,927 for a truck and plow.
- \$31,205 for a police cruiser.
- \$ 13,224 for a property maintenance lawn tractor.
- \$ 10,722 for an ambulance power stretcher.
- \$ 9,036 for police tasers and a building department copier.
- \$ (66,090) for the disposal of various Town vehicles.
- Total current year depreciation expense of \$ (130,163).

Additional information on capital assets can be found in the notes to the financial statements.

<u>Long-term debt</u>. At the end of the current fiscal year, the Town had no outstanding notes payable and no outstanding bonded debt.

Additional information on long-term debt can be found in the notes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Greenland's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of Town Administrator

Town of Greenland

575 Portsmouth Avenue

Greenland, New Hampshire 03840-0100

STATEMENT OF NET ASSETS

DECEMBER 31, 2009

	Governmental <u>Activities</u>
ASSETS	
Current: Cash and short-term investments Investments Receivables, net of allowance for uncollectibles:	\$ 4,081,286 1,083,797
Property taxes Departmental	432,142 45,490
Other assets	238
Noncurrent: Receivables, net of allowance for uncollectibles:	
Property taxes	8,065
Land	1,705,277
Capital assets, net of accumulated depreciation	2,008,854
TOTAL ASSETS	9,365,149
LIABILITIES	
Current:	
Accounts payable	60,236
Accrued liabilities	33,693
Due to school district	3,135,832 204,021
Tax refunds payable Other	816
Current portion of long-term liabilities:	310
Compensated absences	13,677
Noncurrent:	
Compensated absences, net of current portion	45,332
TOTAL LIABILITIES	3,493,607
NET ASSETS	
Invested in capital assets, net of related debt Restricted for:	3,714,131
Special funds	430,025
Capital reserve funds	582,557
Permanent funds: Nonexpendable	301,317
Expendable	15,866
Unrestricted	827,646
TOTAL NET ACCETO	
TOTAL NET ASSETS	\$5,871,542

See notes to financial statements.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2009

(Expenses)

Revenues and Changes in Net Assets	Governmental	Activities	\$ (758,020)	(654,740)	(466,816)	(44,206)	(17,805)	(187,812)	9,681	(2,321,105)		1,023,358	733,161	56,465	254 252	37,502	104,712	4,000	2,213,892	(107,213)	5,978,755	\$ 5.871.542	I
	Capital Grants and	Contributions	· •	70 405	79,405	1	,	•		\$ 79,405	ıs:			3	5				Suc				
Program Revenues	Operating Grants and	Contributions	\$ 62,196	3,916	11,054	4,702	ı	58,776	10,286	\$ 150,930	General Revenues and Contributions:		Motor vehicle registration fees	Penalties, interest, and other taxes	to enocife programs	ograms		l contributions	Total general revenues and contributions	Vet Assets	Vear		
	Charges for	Services	\$ 24,566	429,070	14 278) -	,	44,759	1	\$ 512,673	General Reven	Property taxes	Motor vehicle	Penalties, inte	to energific programs	Investment income	Miscellaneous	Permanent fund contributions	Total general re	Change in Net Assets	Net Assets: Beginning of year	End of vear	
		Expenses	\$ 844,782	1,087,726	557,275 215,665	48,908	17,805	291,347	605	\$ 3,064,113													

See notes to financial statements.

Culture and recreation

Weifare

Health

Conservation

Total

Highways and streets Sanitation

Governmental Activities:

General government Public safety

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2009

ASSETS	Cash and short-term investments \$ 3, Investments Receivables:	axes ntal	TOTAL ASSETS \$ = 4.	्रेष्ट स्ट्रा वि	.ITIES 5: r. (nonexpendable) permanent funds	Unreserved: Undesignated, reported in: General fund Special revenue funds Permanent funds	TOTAL FUND BALANCES TOTAL LIABILITIES AND FUND BALANCES \$ 4,
General	3,874,852	461,957 3,375 238	4,340,422	58,414 33,693 392,293 3,135,832 204,021 58	3,824,311	516,111	\$ 4,340,422
Nonmajor Governmental <u>Funds</u>	\$ 206,434 1,083,797	42,115	\$ 1,332,346	\$ 1,823 	2,580	1,012,583	1,329,766
Total Governmental <u>Funds</u>	\$ 4,081,286 1,083,797	461,957 45,490 238	\$ 5,672,768	\$ 60,237 33,693 392,293 3,135,832 204,021	3,826,891	516,111 1,012,583 15,866	1,845,877 \$ 5,672,768

See notes to financial statements.

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET ASSETS

DECEMBER 31, 2009

Total governmental fund balances	\$	1,845,877
 Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 		3,714,131
Revenues are reported on the accrual basis of accounting and are not deferred until collection.		370,543
Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported		
in the governmental funds.	_	(59,009)
Net assets of governmental activities	\$_	5,871,542

See notes to financial statements.

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2009

Total	Funds	\$ 1,130,681	56,465	939,275	326,651	318,978	158,199	133,973	3,064,222			813,352	977,933	514,728	214,365	48,908	17,805	283,132	909	321,706	101,916	3,294,450	(230,228)		784,570	(/84,5/0)		(230,228)	2,076,105	\$ 1,845,877
Nonmajor Governmental	Funds	ا دی	ı	12,420	ı	274,392	120,255	29,261	436,328			1,239	182,458	1	1	1	ı	268,670	1	1	1	452,367	(16,039)		425,508	(359,062)	00,440	50,407	1,279,359	\$ 1,329,766
	General	\$ 1,130,681	56,465	926,855	326,651	44,586	37,944	104,712	2,627,894			812,113	795,475	514,728	214,365	48,908	17,805	14,462	605	321,706	101,916	2,842,083	(214,189)		359,062	(425,508)	(00,440)	(280,635)	796,746	\$ 516,111
	Revenues:	Property taxes	Interest, penalties & other taxes	Licenses, permits & fees	Intergovemmental	Charges for services	Investment income	Miscellaneous	Total Revenues	Expenditures:	Current:	General government	Public safety	Highways and streets	Sanitation	Health	Welfare	Culture and recreation	Conservation	Capital outlay	Special warrant articles	Total Expenditures	Excess (deficiency) of revenues over expenditures	Other Financing Sources (Uses):	Transfers in	Total Other Financing Sources (Hear)	Otal Otile I litation g cources (Oses)	Change in fund balance	Fund Equity, at Beginning of Year	Fund Equity, at End of Year

See notes to financial statements.

RECONCILIATION OF THE STATEMENT OF REVENUES EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2009

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	(230,228)
 Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: 		
Capital outlay purchases Capital outlay disposals Depreciation		429,820 (61,140) (130,163)
 Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recog- nition of revenue for various types of accounts receivable (i.e., real estate and land use change taxes) differ between the two statements. This amount represents the net change in deferred revenue. 		(107,322)
 Governmental funds do not account for changes in long-term debt (i.e., compensated absences). However, in the Statement of Activities, these changes are reported as either revenue or expense. 	_	(8,180)
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$	(107,213)

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2009

Variance with	Positive (Negative)	(Negative)	e	16.465	5,855	47,603	25,086	5,944	54,713	5,356		161,022		53,800	30,624	(42,078)	(12,049)	886	5,466	15,878	7,395	1,000	1,881	1	62,803	\$ 223.825	1
	Actual	AMOUNTS	4 070 260		926,855	326,651	44,586	37,944	54,713	37,356	580,200	3,135,030		800,151	795,475	514,728	214,365	48,908	46,784	14,462	605	1	50,219	425,508	2,911,205	\$ 223.825	
Budgeted Amounts	Final	pnodel	4 070 260		921,000	279,048	19,500	32,000	1	32,000	580,200	2,974,008		853,951	826,099	472,650	202,316	49,794	52,250	30,340	8,000	1,000	52,100	425,508	2,974,008	· •	
Budgetec	Original	nager	e 4 070 260		921,000	279,048	19,500	32,000	1	32,000	580,200	2,974,008		853,951	826,099	472,650	202,316	49,794	52,250	30,340	8,000	1,000	52,100	425,508	2,974,008	, 6	
			Revenues and Other Sources:	Interest, penalties & other taxes	Licenses, permits & fees	Intergovernmental	Charges for services	Investment income	Miscellaneous	Transfers in	Other sources - use of fund balance	Total Revenues and Other Sources	Expenditures and Other Uses:	General government	Public safety	Highways and streets	Sanitation	Health	Welfare	Culture and recreation	Conservation	Debt service	Special warrant articles	Transfers out	Total Expenditures and Other Uses	Excess (deficiency) of revenues and other sources over expenditures and other uses	

See notes to financial statements.

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

DECEMBER 31, 2009

ASSETS		Agency <u>Funds</u>
Cash and short-term investments Investments	\$ _	6,293 355,030
Total Assets	\$_	361,323
LIABILITIES AND NET ASSETS		
School funds	\$_	361,323
Total Liabilities	\$	361,323

See notes to financial statements.

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Greenland (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2009, it was determined that no entities met the required GASB-39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. <u>Measurement Focus, Basis of Accounting, and Financial Statement</u> Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and motor vehicle registration fees.

Fund Financial Statements

Governmental fund financial statements are reported using the *current* financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

• The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in

the General Fund. Certain special revenue, permanent and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, savings accounts, and certificates of deposits. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments managed by the Trustees of Trust Funds consist of mutual funds, exchange traded funds, and corporate equities. Investments are carried at market value.

F. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	<u>Years</u>
Buildings	20 - 40
Building improvements	15 - 40
Infrastructure	15 - 60
Vehicles	10 - 20
Machinery & equipment	5 - 15
Furniture & fixtures	7 - 20

G. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

H. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets.

I. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

J. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Board of Selectmen (Board) and Town Administrator with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the State's Municipal Budget Law. After review, the Town holds a public hearing for discussion of the proposed budget. This hearing must be held not later than 25 days before the annual town meeting, and public notice must be given at least 7 days in advance of the hearing.

After the required public hearing, the Board finalizes the budget and submits it for voter approval at the annual Town meeting. The approved budget is subsequently reported to the Municipal Services Division of the New Hampshire Department of Revenue Administration (NH DRA) on the "Report of Appropriations Actually Voted" (MS-2) form as part of the process of computing and establishing the Town's tax rate.

The Board cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

B. Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

General Fund	<u>Fin</u>	Revenues and Other ancing Sources		Expenditures and Other nancing Uses
Revenues/Expenditures (GAAP	•	0.007.004	•	0.040.000
basis)	\$	2,627,894	\$	2,842,083
Other financing sources/uses (GAAP basis)	_	359,062	_	425,508
Subtotal (GAAP Basis)		2,986,956		3,267,591
Adjust tax revenue to accrual basis		(60,421)		-
Reverse beginning of year appropriation carryforwards from				
expenditures		-		(51,697)
To record use of fund balance		580,200		-
To reverse the effects of				
nonbudgeted purchase of property		(321,706)		(321,706)
To reverse the effects of other				
nonbudgeted audit adjustments	_	(49,999)	_	17,017
Budgetary basis	\$_	3,135,030	\$_	2,911,205

D. Excess of Expenditures Over Appropriations

Expenditures exceeding appropriations during the current fiscal year were as follows:

Highways and streets	\$ (42,078)
Sanitation	\$ (12,049)

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 41:29 stipulates that Town funds be deposited "in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, except that funds may be deposited in federally insured banks outside the state if such banks pledge and deliver to a third party custodial bank or the federal reserve bank collateral security for such deposits of the following types:

- (a) United States government obligations;
- (b) United States government agency obligations; or
- (c) Obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case."

In addition, RSA 41:29 allows excess funds "which are not immediately needed for the purpose of expenditure" to be invested in the "public deposit investment pool established pursuant to RSA 383:22, or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types on interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, or in obligations fully guaranteed as to principal and interest by the United States government."

The Town's deposit policy is in compliance with these statutes.

As of December 31, 2009, none of the Town's bank balance of \$5,030,126 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

The Town also maintains various capital reserve, expendable trust, and permanent trust funds that are managed by the Trustees of Trust Funds (Trustees). As of December 31, 2009, none of the Trustees' bank balance of \$56,446 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

4. <u>Investments</u>

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the "prudent investor rule" whereby "a prudent investment is one which a prudent man would purchase for his own investment having primarily in view the preservation of the principal and the amount and regularity of the income to be derived therefrom."

Presented below is the actual rating as of year end for each investment of the Town (in thousands):

			Minimum Legal	E	Exempt From	Rat	ing a	as of Y	'ear E	<u>End</u>
Investment Type		<u>Value</u>	Rating	Di	sclosure	<u>Aaa</u>		<u>Aa</u>		<u>A</u>
Certificates of deposits	\$	142	N/A	\$	142	\$ -	\$	-	\$	-
Mutual funds		1,138	N/A		1,138	-		-		~
Corporate equities	_	159	N/A		159	_		-		-
Total investments	\$_	1,439		\$	1,439	\$	_\$_	-	_\$_	•

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Trustees' investment policy follows the guidelines of RSA 31.

As of December 31, 2009, none of the Trustees' investments were exposed to custodial credit risk.

C. Concentration of Credit Risk

The Trustees' investment policy does not specifically limit the amount of funds that may be invested in any one issuer. As of December 31, 2009, the Trustees do not have an investment in one issuer (other than mutual funds) greater than 5% of total investments.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Trustees' investment policy does not specifically address interest rate risk. As of December 31, 2009, the interest rate risk associated with the Trustees' investments in various mutual funds cannot reasonably be determined.

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Trustees' investment policy does not specifically address foreign currency risk. As of December 31, 2009, the foreign currency risk associated with the Trustees' investments in various mutual funds cannot reasonably be determined.

5. **Property Taxes Receivable**

Property taxes are levied based on tax rates set by the NH DRA. The Town bills property taxes semiannually, in June and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes billed or collected in advance of the year for which they are levied are recorded as a prepaid tax liability.

Property taxes are due on July 1 and December 1. Delinquent accounts are charged interest at a rate of 12%. At the time of tax sale, in March of the following year, a lien is recorded on the property at the Registry of Deeds.

The Town purchases all delinquent accounts by paying the delinquent tax balance, recording costs and accrued interest. Accounts that are liened by the Town are reclassified from property taxes receivable to unredeemed tax liens receivable and are charged interest at a rate of 18%.

The Town annually budgets an amount (overlay) for property tax abatements and refunds.

Taxes receivable at December 31, 2009 consist of the following:

Property taxes: 2009 levy		\$	222,010
Unredeemed taxes: 2008 levy 2007 levy	31,492 8,830		
			40,322
Elderly deferrals			195,522
Welfare liens		-	4,103
Total taxes receivable		\$_	461,957

Taxes Collected for Others

The Town collects property taxes for the Greenland School District (SAU50) and Rockingham County. Payments to the school district are normally made throughout the year and payment to the County is normally made in December. However, ultimate responsibility for the collection of these taxes rests with the Town.

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

	<u>Go</u>	vernmental
Property taxes	\$	21,750

7. Capital Assets

Capital asset activity for the year ended December 31, 2009 was as follows (in thousands):

Governmental Activities: Capital assets, being depreciated:	_	eginning salance	Inci	reases	Dec	<u>creases</u>		Inding alance
Buildings and improvements Machinery, equipment, and furnishings Infrastructure	\$	1,268 1,596 40	\$	167 108 -	\$	(5) (101)	\$	1,430 1,603 40
Total capital assets, being depreciated		2,904		275		(106)		3,073
Less accumulated depreciation for: Buildings and improvements Machinery, equipment, and furnishings Infrastructure	_	(431) (536) (7)		(36) (91) (3)		- 39 -	_	(467) (588) (10)
Total accumulated depreciation	-	(974)		(130)		39	_	(1,065)
Total capital assets, being depreciated, net		1,930		145		(67)		2,008
Capital assets, not being depreciated: Land Total capital assets, not being depreciated	-	1,551 1,551		155 155		-	-	1,706 1,706
Governmental activities capital assets, net	\$ _	3,481	\$	300	\$_	(67)	\$ _	3,714

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:

General government	\$	14
Public safety		103
Highways and streets		4
Sanitation		1
Culture and recreation	_	8
Total depreciation expense - governmental activities	\$_	130

8. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2009 expenditures paid after December 31, 2009.

9. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund deferred revenues account is equal to the total of all December 31, 2009 receivable balances, except property taxes that are accrued for subsequent 60-day collections.

10. Tax Refunds Payable

This balance consists of land use change tax refunds due to taxpayers whose abatement claims were upheld by civil litigation that was concluded in February 2010.

11. <u>Long-Term Debt</u>

A. Changes in General Long-Term Liabilities

During the year ended December 31, 2009, the following changes occurred in long-term liabilities (in thousands):

											Equ	als
	Т	otal					To	otal		Less	Long-	Term
	Ba	lance					Bal	ance	(Current	Port	tion
	1/	1/09	<u>Addi</u>	tions	Re	ductions	12/3	31/09	Ī	Portion	12/3	1/09
Governmental Activities												
Compensated absences	\$	56	\$	3	\$	-	\$_	59	\$=	(14)	\$	45

12. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

13. Reserves of Fund Equity

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

The following type of reserves is reported at December 31, 2009:

Reserved for Perpetual Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

14. General Fund Undesignated Fund Balance

The undesignated general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting to the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between the GAAP basis and the budgetary basis of reporting the general fund undesignated fund balance:

GAAP basis balance	\$	516,111
Deferred revenue		392,293
Tax Rate Setting Balance	\$_	908,404

15. Commitments and Contingencies

Outstanding Lawsuits - There are pending lawsuits in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

<u>Grants</u> - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

16. Post-Employment Health Care and Life Insurance Benefits

In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, which requires governmental employers that provide employees with post-employment benefits other than

pension benefits to measure, recognize, and report the value of these benefits in their financial statements.

The Town does not currently provide other post-employment benefits to its current employees, retired employees, spouses and/or dependents; therefore, the provisions of this Statement do not apply.

17. Pension Plan

The Town follows the provisions of GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, (as amended by GASB 50) with respect to its employees' retirement funds.

A. Plan Description

The Town contributes to the New Hampshire Retirement System (the "System"), a cost-sharing, multiple-employer contributory public employee defined benefit pension plan qualified under section 401(a) of the Internal Revenue Code and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The System was established in 1967 and is governed by New Hampshire RSA 100-A, rules and regulations, federal laws, and policies adopted by its Board of Trustees. Membership in the System may be mandatory or optional, depending on employment position. Members are required to make regular contributions to the System. Member contribution rates are established and may be amended by the New Hampshire State Legislature.

System membership is divided into two groups. *Group I* includes full-time state employees (except police officers and firefighters) and teachers, as well as employees of a political subdivision (i.e., school district, county, town, or other unit of local government) that has elected to participate in the System. *Group II* includes permanent firefighters and permanent police officers. Membership is a condition of employment and System contributions are mandatory for both *Group I* and *Group II* employees who meet specific eligibility requirements.

Additional information on the System's eligibility requirements, group membership parameters, funding policies, benefits, and the System's annual financial report can be obtained from the New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire, 03301-85097, or from the System's website at www.nhrs.org.

B. Funding Policy

The System is supported by member contributions, employer contributions, and net earnings on the investments of the trust fund. Member contribution rates are set by statute at 5.00% of member's compensation

for *Group I* members (employees and teachers) and 9.30% of member's compensation for *Group II* members (police and fire). Employer contributions are set by the System's Board of Trustees based on biennial actuarial valuations prepared as of June 30th on the odd numbered years (2005, 2007, 2009, etc.).

From January 1, 2009 through June 30, 2009, the Town was required to contribute 8.74% to the System for its eligible *Group I* employees and 11.84% for its eligible *Group II* employees. Effective July 1, 2009, the Town's required contribution rate changed to 9.16% for *Group II* employees and 13.66% for *Group II* employees. The Town's total contributions to the System for the years ended December 31, 2009, 2008, and 2007 were \$ 87,332, \$ 73,562 and \$ 64,390 respectively, which equaled its annual required contributions for each of these years.

18. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

Management Letter

For the Year Ended December 31, 2009

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Certified Public Accountants
Management Advisors

102 Perimeter Road Nashua, NH 03063-1301 Tel (603) 882-1111 • Fax (603) 882-9456 www.melansonheath.com

To the Board of Selectmen

Town of Greenland, New Hampshire

In planning and performing our audit of the financial statements of the Town of Greenland, New Hampshire, as of and for the year ended December 31, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Greenland, New Hampshire's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not

identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The recommendation that accompanies this letter summarizes our comments and suggestions concerning this matter.

The Town's written response to our comments and suggestions has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, the Board of Selectmen, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Melanson, Heath + Company P.C.

Nashua, New Hampshire

October 22, 2010

CURRENT YEAR RECOMMENDATION:

1. Continue Improvements in Trust Fund Accounting and Reporting

We would like to commend the Trustees of Trust Funds and the Cemetery Trustees for the steps they have taken to improve their trust fund accounting and reporting. However, we noted the following areas where further improvements should be made:

- In 2009, the Town appropriated \$ 3,000 from the Municipal/Regional
 Transportation Improvements (Road Maintenance) Capital Reserve Fund
 to support COAST. However, our testing indicates that the Trustees of
 Trust Funds transferred these monies from the Road Improvement
 (Portsmouth Avenue) Capital Reserve Fund, not the Road Maintenance
 Capital Reserve Fund.
- In 2009, the Town appropriated \$ 7,700 for the Library Maintenance
 Expendable Trust Fund (LM-ETF) and these funds were paid over to the
 Trustees of Trust Funds. However, our testing indicates that only \$ 7,000
 of this appropriation was transferred into the LM-ETF investment account;
 the remaining balance was still on deposit in the Trustees of Trust Funds
 checking account at 12/31/09.
- The Trustee of Trust Funds transferred \$ 15,000 out of the Construction and Maintenance of Town Property Capital Reserve Fund in mid-December 2009. However, these funds were not turned over to the Town until late January 2010.
- In 2009, the Trustees of Trust Funds transferred most Capital Reserve and Trust Fund assets into separate accounts; however, the Weeks Sidewalk and Norton Library funds remain pooled in one investment account.
- In 2009, the Cemetery Trustees received \$ 4,000 from the sale of cemetery lots. According to Town policy, 50% of these proceeds go to the Cemetery Trust for perpetual care and 50% go to the Town to help offset the current cost of cemetery maintenance. However, the Cemetery Trustees did not turn over \$ 2,000 from the sale of these lots to the Town as required.

• Both the Trustees of Trust Funds and the Cemetery Trustees maintain checking accounts that are used to flow monies to and from the various investments accounts as needed; as such, the annual activity in these accounts should always net to zero. However, in 2009, the Trustees of Trust Funds paid bills totaling \$ 840 and the Cemetery Trustees paid bills totaling \$ 399 directly from these accounts. In addition, the combined balance of \$ 21,561 (\$ 17,754 Trustees of Trust Funds and \$ 3,807 Cemetery Trustees) in these accounts at December 31, 2009, was not reported on the MS-9 report.

We recommend the Trustees of Trust Funds and Cemetery Trustees continue their improvements in trust fund accounting and reporting by addressing the issues noted above. Specifically, we recommend the following:

- Transfer \$ 3,000 from the Road Maintenance Capital Reserve Fund to the Road Improvement Capital Reserve Fund.
- Transfer \$ 700 from the Trustee of Trust Funds Checking Account to the Library Maintenance Expendable Trust Fund.
- Segregate the Weeks Sidewalk and Norton Library assets into separate investment accounts.
- Turnover \$ 2,000 from the fiscal 2009 sale of cemetery lots to the Town.
- Maintain both the Trustee of Trust Funds and Cemetery Trustees checking accounts on an imprest basis (i.e., monies coming in equal monies going out), by ensuring that: (1) all expenses are appropriated and paid through the general fund operating budget; (2) all dividends are passed through to the appropriate beneficiary (Town, School, or Library); (3) all proceeds from the sale of cemetery lots are transferred in equal measure to the Cemetery Perpetual Care Trust and the Town.

Town's Response:

The Board of Selectmen forwarded the management comments to both the Trustees of the Trust Funds and the Cemetery Trustees for their comments.

The Board of Selectmen is in agreement with the comments and has combined them for this report.

- 1. The first comment was about a misappropriation in 2009 of \$ 3,000 from the Road Improvement (Portsmouth Avenue) Capital Reserve Fund to support COAST, rather than the correct fund the Road Maintenance Capital Reserve Fund. The Trustees agree this was an error and have taken steps to correct the error by transferring \$ 3,000 from the latter fund to the former.
- 2. The second comment was about the transfer in 2009 of \$ 700 less than required from the Trustee's checking account to the Library Maintenance Expendable Trust Fund (LMETF) to cover repair costs. The Trustees agree this was an error and have taken steps to correct the error by transferring \$ 700 from the checking account back into the LMETF.
- 3. The third comment concerned the timing of a transfer. In December 2009 the Trustees transferred money from the Construction and Maintenance of Town Property Capital Reserve Fund to the Trustees checking account in anticipation of a request for money from the Town. The Trustees did this to accommodate the Town but the request was not actually made until January 2010. We agree this early transfer was not done correctly and should not occur in the future. In 2010 we instituted a new policy to not transfer money from a Trust Fund into the checking account for dispersal until proper documentation of expenditures is presented by town officials. This policy may result in minor payment delays in the future but we believe this will lead to improved controls of Trustee funds.
- 4. The Trustees of the Cemetery would like to inquire of the State Attorney General's Office as to if this is proper and required by state law. The question arises from the fact that this was never done in the past and is a request by the auditors for the 2009 audit. If this is state law the Trustees will certainly comply.
- The fifth comment had to do with a pooled account holding money for the Weeks Sidewalk and Norton Library Trust Funds. The Trustees adopted a policy of establishing separate accounts for all Trust Funds

- in 2009. The two accounts in question are small and the Trustees were not aware they were still comingled until we received the information from the audit report. We agree that they should not be comingled and will separate the two accounts at the end of the year.
- 6. The sixth comment dealt with the fact that the Trustees maintain two checking accounts. The Trustees of the Trust Fund maintain a single checking account; the second account referred to is most likely the account of the Cemetery Trustees. This is an independent body and it is appropriate that their spending be segregated from the Trustees of the Trust Fund. The Cemetery Trustees are not responsible for the MS-9, so therefore the amount of cash we had on hand would not have been reported and we will zero out the bank account. The Board of Selectmen further recommends that the Cemetery Trustees no longer maintain a checking account and all revenue and expenses are processed through the Town's accounting system. The Board of Selectmen will work with the Cemetery Trustees to promulgate a warrant article to give the Cemetery Trustees the authority to set the appropriate rules and regulations for the operation and funding of the cemetery.
- 7. The next comment is a concern that the checking account should be used solely as a way to track the flow of funds and should have a zero balance. The Trustees agree with this and currently follow this policy. Unfortunately the checking account has had a significant balance for a number of years and the records are not clear as to the sources for these funds. Our efforts to date to determine precisely which trust funds the money came from (and should be returned to) have not been successful. To resolve this, we intend to ask the townspeople to vote for a warrant article to transfer the remaining checking account funds, less a small fixed amount needed to keep the account active, to an appropriate capital reserve fund.
- 8. Lastly, the audit report indentified that certain Trustee expenses in 2009 were paid directly from the Trustees' checking account rather than from Town funds. While this was the policy at the time, the Trustees agree with the auditors that this was not best-practice and changed the policy at the beginning of 2010. Currently any expenses

incurred by the Trustees will be reported to the Town and paid from the Town accounts.

The Trustees appreciate that the auditors recognize major strides have been taken in the past year to improve the controls and procedures for managing Town funds. We agree in the main with the auditors comments in this report and have either already taken action or will take action to answer the comments and resolve all of the issues raised in this report. We are committed to managing the funds entrusted to us by the Town in a transparent and prudent manner for the benefit of the people of our Town.

Don Arsenault Pam Barrows Nancy Bassett Martha Bates Wally Berg Thomas Brackett Carl Beatrice Pat Beaurice Annie Beauchemin Nick Beauchemin Debbie Beck Trudie Bergeron Jeff Canfield Dean Bouffard Lauren Buyak A. Cayer Andrea Carlin Pam Chamallas Barbara Coit Marian Connelly Kathy Cox Charlie Cummings Lizbeth Cummings Linda Currier Ralph Cresta Tabita Cronin Kate Danielson Bruce Dearborn Carol Destefano Brian Dipietro Margaret Felton Ken Fernald Henry Fieldsend Barbara Fleming Deb Furino Blake Gendron Alexandra Genimatas Dale Genimatas Julie Gilston Noah Glennon Stephanie Glennon Tracy Graffam Judy Graham Dan Gravelle Jacque Gravelle Heather Greenwood Kari Grimes Ron Gross Chris Halligan Jerrian Hartmann George Hayden Richard Hazzard Paul Hughes Kathi Hussey Ricky Hussey Chip Hussey Marie Hussey Ron Hussey Cherie Jenness Karen Johnson Jeff Jousset Chris Keenan Bob Krasko Shawn Leathers Sarah MacCorkle Kathy Maddock Anthony Mann David McNeil Mike Marsh Rick Mauer Lisa Mauer Jane Man John McDevitt Mary McDonough Tracy McGrenaghan Nancy McIntyre Margaret Mooers Marianne Mooers Aidan Moore Marge Morgan Carl Mueller Ann Oliver Brian Pafford Paula Parrish Chris Pearl Erica Rahn Kathy Ricci Abby Rockefeller Dale Rockefeller Jim Rolston Jose Roy Dick Rugg Kathy Rugg Julie Samonas Carol Sanderson Paul Sanderson Carol Schurer Jon Shilman Kevin Schmidt Derek Simpson Cynthia Smith Colleen Sodini Mo Sodini Lerey Schlored Ted Thyoddau Ton Tilliann Mark I bey Cheryl Van Allen Chrissy Vogel Eric West John Weeks Markin Voolsh Jon Vendell Jine He Wendell Eddle Wick Bill Williams Barbara Wilson Richard Winsor Carolyn Weeks-White Pat Wolfe Virginia Wilbur Scott Young Jeff Zanni Nancy Zechel Nancy Zuba a d may others wild sema des were that available from Assenault Pam Barrows Nancy Bassert Martha Bates Wall Berg Floma Bractet Call Beatrice Par Searche Annie Beauchemin Nick Beauchemin Debbie Beck Trudie Bergeron Jeff Canfield Dean Bouffaro Lauren Buyak A. Cayer Andrea Carlin Pam Chamallas Barbara Coir Marian Connelly Kathy Cox Charlie Cummings Lizbeth Cummings Linda Currier Ralph Cresta Tabita Cronin Kate Danielson Bruce Dearborn Carol Destefano Brian Dipietro Margaret Felton Deb Furino Blake Gendron Alexandra Genimatas Dale Ken Fernald Henry Fieldsend Barbara Fleming Genimatas Julie Gilston Noah Glennon Stephanie Glennon Tracy Graffam Judy Graham Dan Gravelle Jacque Gravelle Heather Greenwood Kari Gringes Ron Grass Christianligan in the Harman Grorge Hayden Richard Hazzard Paul Hughes Kathi Pussey Ricky Hussiy Emp Jaussey Iva vic Hussey Ron Hussey Cherie Jenness Karen Johnson Jeff Jousset Chris Keenan Bob Krasko Shawn Leathers Baran MacCorkle Kathy Maddock David McNeil Mike Marsh Rick Mauer Lisa Mauer Jane Man John McDevitt Mary Anthony Mann McDonough Tracy McGrenaghan Nancy McIntyre Margaret Moders Marianne Moders Aidan Modre Marge Morgan Carl Mueller Ann Oliver Brian Pafford Paula Parrish Chris Pearl Erica Rahn Kathy Ricci Abby Rockefeller Dale Rockefeller Jim Rolston Jose Roy Dick Rugg Kathy Rugg Julie Samonas Carol Sanderson Paul Sanderson Carol Scherer Jen Shilman Kevin Schmidt Derek Simpson Cynthia Smith Colleen Sodini Mo Sodini Leroy Syphers Troy Thibodeau Tom Tillman Mark Tobey Cheryl Van Allen Chrissy Vogel Eric West John Weeks Marcia Welsh Jon Wendell Tina Ho Wendell Adele Wick Bill Williams Barbara Wilson Richard Winsor Carolyn Weeks-White Pat Wolfe Virginia Wilbur Scott Young Jeff Zanni Nancy Zechel Nancy Zuba and many others whose names were not available! Don Arsenault, Pam Barrows, Nancy Bassett Martha Bates Wally Berg Thomas Brackett Carl Beatrice Pat Beatrice Annie Beauchemin Nick Beauchemin Debbie Beck Trudie Some Deon Cawaming Interest Pappen, Some in Wis Pharalle Barbara Coit Marian Connelly Kathy Cox Charlie Cummings Lizbeth Cummings Linda Currier Ralph Cresta Tabita Cronin Kate Danielson 12000 Aprio in ensume Ken Fernald Henry Fieldsend Barbara Fleming Deb Furino Blake Gendron Alexandra Genimatas Dale Genimatas Julie Gilston Noah Glennon Stephanie Glennon Tracy Graffam Judy Graham Dan Gravelle Jacque Gravelle Heather Greenwood Kary Grimes Ron Gross Chris Halligan Jerrian Harmann George Flayder Richard Hazzard Paul Hughes Kam Paus Chris Halligan Garie Losse Ron George Flayder Richard Hazzard Paul Jeff Joussel Christian Bos Kriston Short Best Walter Sant Mac Corkin Marie Santhony Mann David McNell Mike Wiersh Strick Malie Best Wiener Santhony Bould McNell Mary McSonough Tracy McGrenaghan Nancy McIntyre Margaret Manageret Rockefeller Jim Rolston Jose Roy Dick Rugg Kathy Rugg Julie Samonas Carol Sanderson Paul Sanderson Carol Scherer Jen Shilman Kevin Schmidt Derek Simpson Cynthia Smith Colleen Sodini Mo Sodini Leroy Syphers Troy Thibodeau Tom Tillman Mark Tobey Cheryl Van Allen Chrissy Vogel Eric West John Weeks Marcia Welsh Jon Wendell Tina Ho Wendell Adele Wick Bill Williams Barbara Wilson Richard Winsor Carolyn Weeks-White Pat Wolfe Virginia Wilbur 'Scott Young Jeff Zanni Nancy Zechel Nancy Zuba and many others whose names were not available!



TOWN OF GREENLAND

2011

Town Warrant & Town Budget

TOWN OF GREENLAND 2011 TOWN WARRANT

To the inhabitants of the Town of Greenland, in the County of Rockingham, and State of New Hampshire qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School on Post Road, Greenland, New Hampshire on Tuesday, the eighth day of March, 2011 at eight o'clock in the forenoon to elect officers and vote on questions required by law on the official ballot. The polls will not close before seven o'clock in the evening. Discussion and action on all other articles in the warrant will take place at the Greenland Central School on Saturday, March 12, 2011 in the forenoon, beginning at nine o'clock.

ARTICLE 1

To choose all necessary Town Officers for the year ensuing.

ARTICLE 2

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Repeal and re-adopt Article 3 Section 3.1 "Establishment of Districts" to read as follows: Residential (R), Industrial (I), Commercial A (CA), Commercial B (CB), and Commercial C (CC).

Repeal and re-adopt Article 3 Section 3.2 "Location" to read as follows:

3.2 District Boundaries: Said districts are located and bounded as shown on a map, dated December 16, 2010, entitled Zoning Map, Town of Greenland, New Hampshire, copies of which are on file with the Town Clerk, and may be obtained in the Town Offices. The Zoning Map, with all explanatory material thereon, is hereby made a part of this Ordinance and may be reissued by the Planning Board to incorporate such amendments as may be made by the Town Meeting. This official Zoning Map shall be the final authority as to the current zoning status of land in the town. For the purpose of this ordinance, the Town of Greenland is divided into the following districts as shown on the Official Zoning Map filed with the Town Clerk and dated March, 2011.

Repeal Appendix A: "Zoning Descriptions: and Adopt sections 3.2.1, 3.2.1.1, 3.2.1.2, 3.2.1.3, 3.2.1.4 of the Zoning Ordinance to read as follows:

- 3.2.1 The Commercial and Industrial Districts outlined on the Official Town Zoning Map are defined below using 2010 property tax map and parcel numbers. All properties not listed below, or depicted on the Official Zoning Map shall be considered to be located within the Residential District.
- 3.2.1.1 Commercial District A is defined using 2010 Property Tax Map and Parcel numbers for each property located within this district. The following is a list of properties located within Commercial District A: Tax Map R-21 Lots 1, 1A, 4, 5, 6, 8, 9, 10, 10 B-H, 10 J-10T, 12, 13, 14, 57, 59, 60, 61, 62, 63, 64; Tax Map R-18 Lots 37, 38, 39, 41, 42; Tax Map R-17 Lots 2, 3, 59, 60, 61, 62, 62A, 62B, 63, 64, 65, 66, 67; Tap Map R-10 Lots 8, 9, 25; Tax Map U-4 Lots 1, 2, 2A, 3, 4, 5, 5A, 5B, 6, 8, 8A, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 23A, 24, 25, 27, 29; Tax Map U-5 Lots 5, 6, 7, 8, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 26A; Tax Map U-6 Lots, 1, 2, 3, 4, 5, 47, 48, 49, 50, 62, 64, 65, 66, 67, 68; Tax Map U-7 Lot 10. This commercial district also includes a strip of land that abuts the Greenland/Rye town boundaries, Breakfast Hill Road and is measured 400' from the centerline of Route 1 (Lafayette Road).

- 3.2.1.2 Commercial District B is defined using 2010 Property Tax Map and parcel numbers for each property located within this district. The following is a list of properties located within Commercial District B: Tax Map R-20 Lots 10, 13, 14A, 14B.
- 3.2.1.3 Commercial District C is defined using 2010 Property Tax Map and parcel numbers for each property located within this district. The following is a list of properties located within Commercial District C: Tax Map R-21 Lots 43, 44, 44A, 44B, 45, 46, 47, 48, 49, 50, 51, 54, 55, 55A, 56, 58, 65, 65A, 66, 67.
- 3.2.1.4 Industrial District is defined using 2010 Property Tax Map and parcel numbers for each property located within this zone. The following is a list of properties located within the Industrial District: Tax Map R-20 Lots 1, 3, 4, 5, 6, 6A, 8, 16; Tax Map R-21 Lot 52.

Repeal and re-adopt zoning section 3.4.2 "Commercial" District purpose by adding the following purpose statements to the newly adopted Commercial Districts:

- 3.4.2 Commercial District A: The intent of this district is to permit general commercial uses that are modest in size, promote traditional New England architecture, and limit traffic hazards in areas on streets with high traffic volumes. The intent of this zone is to buffer abutting residential neighborhoods from disturbance and disruption.
- 3.4.2.1 Commercial District B: The intent of this district is to provide a transition zone along Route 33 from areas of larger size, higher traffic generating commercial development areas of modest size, lower traffic generating commercial development. The intent of this zone is to emphasize continuity with traditional New England architecture as well as buffer abutting residential neighborhoods from disturbance and disruption.
- 3.4.2.2 Commercial District C: The intent of this district is to allow for the development of large scale, high traffic generating commercial development in areas where transportation, water and sewer infrastructure is suitable for the intended use. The intent of this zone is to emphasize continuity with traditional New England architecture as well as buffer abutting residential neighborhoods from disturbance and disruption.

Repeal and re-adopt zoning section 3.5.1.located under Article 3.5 "Use Regulations" to read as follows: The Table of Uses, Section 3.6, specifies the uses that are permitted by right, are permitted by special exception, are permitted by conditional use permit, or are prohibited. Permitted uses are designated in the Table with a P; uses which require the granting of a special exception by the Board of Adjustment are designated with an S; uses which require the granting of a conditional use permit by the Planning Board are designated with a CU; and prohibited uses are designated with an N. Any use that is not specifically permitted is prohibited.

Repeal and re-adopt Zoning Section 3.6, "Table of Uses" inserting the following table: (Attachment)

To Amend Article II "Definitions" by: repealing the definition of Professional Services, Business Services, Restaurant, Take-Out, Hotel/Motel; and to add the following definitions in alphabetical order:

Building Footprint: The shape and orientation of the ground floor outline of a building at finish grade.

Business Office: A place of business where clerical duties are performed.

<u>Clinics</u>: A facility providing care and treatment of sick or injured human patients, not including a medical office, hospital or substance abuse treatment facility. Outpatient: A clinic providing care and treatment on an outpatient basis, including ambulatory care or similar medical services that generally require a stay of less than 24 hours that does not include overnight care facilities. Inpatient: A clinic that may include overnight care facilities.

Convenience Goods: A retail establishment offering for sale prepackaged food products, household items and other goods.

<u>Electronics Manufacturing:</u> Research and development, engineering and manufacturing of electronic products and components, including communications equipment, data systems equipment and precision instruments; pharmaceutical, medical and dental supplies and equipment; architectural and engineering supplies and equipment; and additive research.

<u>Fast Food Restaurant:</u> A restaurant where food or beverage is sold for consumption on-site or off-premises within a short period of time, orders are made at either a walk-up window or counter, payment is made prior to consumption, and packaging of food is done in disposable containers, or is otherwise not a "full service restaurant." A fast food restaurant may provide, as secondary activities, delivery service or related retail sales items and may include drive-through customer service.

<u>Financial Services Office</u>: An office associated with the operation of a financial institution that provides banking, lending, or investment services, but does not include teller services, automated teller machines, or similar high-volume customer functions.

<u>Food Processing:</u> The preparation or processing of food or beverage products, but not including consumption on the premises. Examples include bakeries, dairies, canneries, bottling plants and similar businesses.

<u>Full Service Restaurant:</u> A restaurant where prepared food or beverage is sold for consumption on the premises, customers are provided an individual menu, and a restaurant employee serves customers at the same table or counter where the items are consumed. A full-service restaurant may also provide, as secondary activities, delivery service, take out service (except drive-up customer service) or related retail sales items.

General Manufacturing: A facility for industrial use that is not classified as light industry, electronics manufacturing, or research and development.

Hospital: A facility licensed to provide care and treatment for sick or injured patients, primarily while they are acutely ill or chronically ill, containing facilities for diagnostic treatment and major surgery, and providing nursing care 24 hours a day. The term does not include nursing home, rest home, home for the aged, sanitorium, convalescent hospital or facility for treating alcohol or drug abuse, or beds set aside for any of these purposes in a hospital. The term includes a psychiatric hospital but does not include a psychiatric hospital for the care and treatment of the criminally insane. A hospital may include other uses customarily associated with the principal use, including medical offices, pharmacies, gift shops and cafeterias. (See also: clinic, residential care facility.)

<u>Hotel:</u> A building in which the primary use is transient lodging accommodations offered to the public on a daily rate for compensation and where ingress and egress to the sleeping rooms is made primarily through an inside lobby or office, supervised by a person in charge at all hours. Such facilities may include, where allowed, such accessory uses as restaurants, bars, taverns, nightclubs, function rooms, places of public assembly or recreational facilities.

<u>Indoor Recreation Facility:</u> An indoor facility, with or without seating for spectators, and providing accommodations for a variety of individual, organized, or franchised sports, including but not limited to basketball, ice hockey, wrestling, soccer, tennis, volleyball, racquetball, handball, and bowling.

<u>Landscape Services</u>: A business principally engaged in the decorative and functional alteration, planting, and maintenance of grounds.

<u>Light Industry:</u> A facility that (a) works predominantly with previously prepared, manufactured, or processed materials or parts; (b) may include assembly, fabrication, accessory research and development, office uses, most high technology production, packaging, or combinations of such uses; (c) does not result in significant noise, glare, odor, dust, smoke, or vibration which could be detectable beyond the building.

Medical Office: An office of a physician, dentist, psychologist, optometrist or other licensed health care provider, which does not include any hospital or ambulatory surgical care facilities.

Mixed-Use Development: Development that includes primary non-residential and primary residential uses on the same development site or in the same building.

Multi-family: A building or structure containing a maximum of 5 dwelling units, each designed for occupancy by an individual household.

<u>Outdoor Recreation Facility:</u> An area designed and intended to be used for active outdoor recreation, including but not limited to athletic fields, tennis courts and swimming pools; but not including activities involving the use of motorized equipment, and not including amusement parks, theme parks, water parks or similar establishments.

<u>Personal Services:</u> Establishments providing frequent or recurrent services related to personal needs, and including accessory retail sales of products related to the services offered. Examples include beauty and barber shops, nail salons, tanning salons, clothing rental, tailors, dry cleaning pick-up shops, shoe repair shops, and similar businesses.

<u>Professional office:</u> A facility housing the offices of one or more persons or associations of persons, providing professional services characterized by a high level of training or proficiency in a particular pursuit, study, or science, such as but not limited to psychiatry, law, engineering, real estate, or land use planning.

Research and Development Corporate and Business Offices (See size limitation in definition also see zoning 3.7.8): Laboratories and related facilities for research, development and testing, excluding biological or chemical laboratories and high hazard uses. Prototype production facilities and related assembly of high technology equipment or components may be included, but shall not exceed 40 percent of the gross floor area of the building.

Residential Care Facility: A facility providing room and board together with continuing medical or nursing supervision, or medical care or treatment, but not including a facility that is primarily for the provision of alcohol, drug abuse or mental health services. Examples include nursing home, rest home, convalescent home, rehabilitation hospital, and hospice.

<u>Retail bank:</u> An office associated with the operation of a financial institution that provides walk-in and/or drive-in teller services to customers primarily for depository banking and related services.

<u>Retail sales:</u> The sale or rental of goods or merchandise directly to the consumer, including services incidental to the sale of such goods or merchandise, but excluding sale or rental of motor vehicles, recreational vehicles, marine craft and manufactured housing.

Shopping Center: An integrated group of commercial establishments that is planned, developed, owned and managed as a unit. Uses in a shopping center may be in one or more buildings and on one or more lots, provided that all buildings and lots are developed with a unified approach to access and circulation, parking, truck loading, vehicular entrances and exits, drainage, utilities, and management of landscaped and buffer areas.

<u>Veterinary Care:</u> An establishment for the diagnosis and treatment of animals, which may include animal boarding or animal crematory as accessory uses.

<u>Warehousing:</u> A use engaged in storage, wholesale, and distribution of manufactured products, supplies, and equipment, excluding bulk storage of materials that are inflammable or explosive or that present hazards or conditions commonly recognized as offensive.

Wholesale Use: A facility that sells goods and materials to customers who are other business entities or that sells by mail. Unless specifically allowed in the Table of Use regulations, wholesale uses do not include retail sales or direct sales to consumers.

Repeal and replace section 4.1.3 under Article IV "Dimensional Requirements" to read as follows: 4.1.3 Unless as permitted in the table of uses, no residential building lot shall contain more than one residential structure used for living purposes. Structures containing two dwelling units shall have a common interior or garage wall, a common concrete foundation and a contiguous roofline.

To repeal letter C from the top of Zoning Article 4.2, "Table of Dimensional Requirement Zones" and replace with Commercial District letters (CA), (CB), and (CC) where current letter "C" is located.

To repeal and replace letter h. in Article IV "Dimensional Requirements" with the following: h. Lot Coverage Maximum.

Because of a typographic error current letter "j" in Article IV "Dimensional requirements: should read as letter "I". Therefore add new letter "j" to Article IV "Dimensional Requirements" to read as follows: j. Building Footprint: Commercial District (CA) 10,000 square feet maximum for each building on site; Commercial District (CB) 20,000 square feet maximum for each building on site.

Repeal section 15.1 "Conversions

Recommended by the Planning Board

ARTICLE 3

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article II, Definitions, repeal the definition of "Home Occupation", and readopt it to read as follows:

Home Occupation: An occupation or business activity which:

- a. Is conducted completely within a dwelling and/or any accessory structure located upon the same lot by a resident of the dwelling,
- b. Is subordinate to the residential use, and uses the smaller of 40 percent or 800 square feet of the interior area of the dwelling,
- c. Has no non-resident person who travels to the site in order to conduct the activity,
- d. Results in no modification to the residential structure or any accessory outbuilding that is not customary for such a structure in its neighborhood or zone,
- e. Does not offend the neighborhood or abutters by emitting dust, electrical interference, fumes, lights, noise, odors, smoke, refuse matter, or other environmental contaminants.
- f. Does not result in more than two vehicles used in the activity to be parked or stored upon the premises. No such vehicle shall exceed seven thousand five hundred pounds gross vehicle weight,

- g. Is not advertised by any signage upon a structure, other than an unlit sign which is no greater than 4 square feet in size.
- h. Has no materials, products, or finished goods used in the activity stored outside in a manner which is visible from the street or any adjoining residential property,
- i. Does not require delivery or pickup services by vehicles in excess of two axles, or more frequently than two visits per day; and
- j. Does not have more than four customer visits to the premises in an 8 hour period.

Article II, Definitions, add a new definition for "Cottage Industry", to read as follows:

Cottage Industry: An occupation or business activity which:

- a. Is conducted completely within a detached single family dwelling and/or any accessory structure located upon the same lot by a resident of the dwelling,
- b. Is subordinate to the residential use, and uses the smaller of 50 percent or 1,000 square feet of the interior area of the dwelling,
- c. Has no more than two non-resident persons who travel to the site at the same or similar times in order to conduct the activity, such that no more than three persons are conducting the activity at the location at the same time,
- d. Results in no modification to the residential structure or any accessory outbuilding that is not customary for such a structure in its neighborhood or zone,
- e. Does not offend the neighborhood or abutters by emitting dust, electrical interference, fumes, lights, noise, odors, smoke, refuse matter, or other environmental contaminants.
- f. Has no materials, products used in the activity, or finished goods stored outside in a manner which is visible from the street or any adjoining residential property; and
- g. Which complies with other conditions imposed by the Greenland Planning Board following a site review conducted in accordance with Section 3.7 of this ordinance.

Article III, repeal Section 3.7 <u>Supplemental Use Provisions</u> in its entirety, and readopt Section 3.7 <u>Supplemental Use Provisions</u> to read as follows:

3.7 <u>Supplemental Use Provisions</u> (amended March 8, 2011)

A Cottage Industry shall be permitted in accordance with the Table of Uses, provided that:

- 3.7.1 The resident conducting the activity shall, prior to commencement of a cottage industry use, or alteration or expansion of an existing cottage industry use, obtain a non-residential occupancy/use permit and site review approval in accordance with this ordinance and the regulations adopted hereunder.
- 3.7.2 Notwithstanding any other regulation relating to parking or storage of vehicles, no cottage industry use shall have more than one (1) vehicle with a maximum gross weight of 17,500 lbs. (seventeen thousand, five hundred pounds), nor more than two (2) vehicles with a maximum gross vehicle weight of 9,700 lbs. (nine thousand, seven hundred pounds) for each vehicle, nor any trailer with a maximum loaded trailer weight of 12,400 lbs. (twelve thousand, four hundred pounds) used in the activity stored upon the site of the cottage industry.
- 3.7.3 Any use that is not specifically permitted in the table of uses is prohibited. Facilities used for welding or auto body repair shall not qualify as a cottage industry. Facilities for the sale or repair of small engines, outdoor power equipment, vehicles, or boats shall not qualify as a cottage industry.
- 3.7.4 No vehicle, whether used as part of the cottage industry, or a vehicle operated by a customer of the activity, shall be parked on the paved portion of a street, or within the limits of the public right of way adjacent to the site of the cottage industry.

Recommended by the Planning Board

ARTICLE 4

To see what sum the Town will vote to raise and appropriate for the operating budget. The Budget Committee recommends \$2,733,179; the Selectmen recommend \$2,764,258. This article does not include appropriations voted in other warrant articles. (Majority vote required)

Recommended by the Board of Selectmen Recommended by the Budget Committee

ARTICLE 5

To see if the Town will vote to raise and appropriate the sum of Forty Seven Thousand Dollars (\$47,000.00) to be deposited in the Medical Expendable Trust Fund established by Town Meeting in 2010 for the purpose of funding medical deductible payments for the eligible Town of Greenland employees. This sum to come from fund balance (surplus) and no amount to be raised from taxation. (Majority vote required)

Recommended by the Board of Selectmen Recommended by the Budget Committee

ARTICLE 6

To see if the Town will vote to amend the authorized expenditure purposes of the Town Vicinity Land Capital Reserve Fund established in 2004 to additionally authorize the use of the fund for improvements to existing town property. (Two-Thirds Vote Required)

ARTICLE 7

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Dollars (\$11,000) for the purpose of completing repairs to Krasko Field, to include, but not be limited to the purchase of materials and equipment to maintain the field at adequate playing conditions; to purchase chain link security gates for the entrances to storage sheds at the recreation fields; and to make fencing repairs and replace safety caps at the recreation fields.

Recommended by the Board of Selectmen Recommended by the Budget Committee

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars \$10,000 for an annual stipend for the position of Fire Chief, and further to raise and appropriate \$5,100 towards this stipend. The balance of \$4,900 to come from the general fund. If this article does not pass, the Fire Chief would remain entitled to a stipend of \$4,900 from the general fund.

Recommended by the Board of Selectmen

Recommended by the Budget Committee

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) for the repair of the emergency radio equipment located on the Rye water tower used by several towns, including Greenland for emergency communications, and to further withdraw from the Ambulance Special Revenue Fund an amount up to \$20,000 for that purpose. There is no impact to the 2011 tax rate from this article. (Majority vote required)

Recommended by the Board of Selectmen
Not Recommended by the Budget Committee

ARTICLE 10

To see if the Town will vote to raise and appropriate the sum of Six Thousand One Hundred Dollars (\$6,100.00) for the purchase of one (1) continuous positive airway pressure system (CPAP) and one (1) carbon monoxide analyzer for use by the Fire Department, and to further withdraw from the Ambulance Special Revenue Fund an amount up to \$6,100 for that purpose. There is no impact to the 2011 tax rate from this article. (Majority vote required)

Recommended by the Board of Selectmen Recommended by the Budget Committee

ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) to be deposited in the Retirement Liabilities Expendable Trust Fund established by Town Meeting in 2008 for the purpose of funding retirement liabilities for town employees. (Majority vote required)

Recommended by the Board of Selectmen Recommended by the Budget Committee

ARTICLE 12

To see if the Town will vote to and to raise and appropriate the sum of \$1,300 as an annual stipend for the position of Cemetery Sexton, to be appointed by the cemetery trustees in accordance with RSA 289:7, II,

Recommended by the Board of Selectmen Recommended by the Budget Committee

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) to provide funding for COAST, a transportation program that serves Greenland residents and to authorize the withdrawal of \$3,000 for that purpose from the Municipal/Regional Transportation Improvement Capital Reserve Fund established in 2006 under the provisions of RSA 261:153 VI and funded through the additional charge to motor vehicle registrations. (Majority vote required)

Recommended by the Board of Selectmen Recommended by the Budget Committee

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of \$500 to support the work of Seacoast Family Promise, a New Hampshire non-profit which provides services to homeless families.

Recommended by the Board of Selectmen Recommended by the Budget Committee

ARTICLE 15

On petition of Stephen McKenzie and at least 25 registered voters, to see if the Town will vote to support actions by the Town of Greenland and the State of New Hampshire to institute No Thru Trucking on Portsmouth Avenue from the Portsmouth town line to the intersection of Portsmouth Avenue and Greenland Road (Route 33).

ARTICLE 16

To see if the Town will vote to adopt the following Ethics Policy for the Town of Greenland employees, elected and appointed officials.

The <u>Ethics Policy for the Town of Greenland</u> is adopted under the authority of New Hampshire RSA 31:39a, and shall not supersede any existing State of New Hampshire RSA's pertaining to a code of ethics. This policy shall supersede any and all Ethics Policies in the Town of Greenland and shall be maintained and overseen by the Greenland Board of Selectmen.

1.0 Scope

This Policy applies to all persons legally acting on behalf of the Town of Greenland whether or not they are an employee of the town, here and ever after referred to as public servants. Ethical behavior is applicable to all public servants in town government, whether elected, appointed, full time, part time, paid or unpaid. It shall ensure consistency in the application of policy between the various boards, commissions, and other official activities of the Town of Greenland. Where government is based on the consent of the governed, every citizen is entitled to have complete confidence in the integrity of that government. To that end, it will ensure that no one, acting on behalf of the Town of Greenland, will use their position for personal gain or advantage, and that officials and employees will conduct and

perform the business of the town diligently and evaluate all decisions so that the best services or product is obtained at minimal cost without sacrificing quality and fiscal responsibility.

2.0 Purpose

The purpose of the Greenland Ethics Policy is to ensure that all public servants hold their positions for the benefit of the public and efficiently and faithfully execute their duties under the laws of federal, state and local governments and strive to meet the highest standards of ethics consistent with this Code. Public officials shall maintain a respectful attitude toward employees, other public officials, residents and actively promote public confidence in government.

3.0. Ethics Policy

3.1 Conflict of Interest

Conflicts of interest shall at all times during tenure of position, be avoided. Public servants shall not vote or participate in any matter in which they, or their immediate family, have a private interest which may directly or indirectly affect or influence the performance of their duties.

3.2 <u>Confidential Information</u>

No public servant shall disclose or use confidential or privileged information obtained in the performance if his or her duties for any unauthorized or illegitimate purpose.

3.3 Misuse of Position

Public servants shall not use their positions with the Town to secure privileges or advantages for him/herself which are not generally available to all, or to secure privileges or advantages for others, to include the use of town property for personal use. Public servants shall not improperly influence or attempt to influence other officials to act in his or her own benefit.

3.4 Disclosure

Public servants shall not participate in the conduct of business on behalf of the Town or enter into discussion or deliberation of any matter without first, publicly and on the record, stating all dealings, interests and relationships that would tend to compromise the public servants objectivity or create a situation where there is a potential for unfair economic advantage or the possibility of personal financial gain.

3.5 Acceptance of Gifts

Gifts are to be discouraged. Elected or appointed officials shall not accept any gift whether in the form of money, services, loans, travel, entertainment, hospitality, thing or promise or any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence him/her in the performance of their official duties or was intended as a reward for any official action on their part.

3.6 Enforcement

Any complaint of a violation of this Ethics Policy shall be reported on a "Complaint of Violation of Ethics" form (available at the town clerk's office) to the Town Administrator, who shall then report the complaint to the Board of Selectmen. The Board of Selectmen shall review complaints and take the appropriate actions.

4.0 Ethics Awareness Policy

It shall be the policy of the Town to ensure that all public servants of the Town of Greenland, present and future, receive a copy of this Ethics Policy and any future updated amendments to this Policy and have an understanding its purpose.

5.0 Policy Review and Update

Times change and as new issues in this Town may come to light, this Ethics Policy should be reviewed and, if deemed necessary, updated on by the Board of Selectmen.

6.0 Ethics Awareness Training

6.1 Purpose

Ethics training shall promote better compliance with the ethics policy by increasing awareness of the level of standards expected while in the service of the town. Public servants should be able to understand legal and ethical issues involving the town; know how, when and where to ask for help; be focused on treating residents and co-workers in an ethical manner; be able to examine proposed actions from a number of ethical perspectives; be aware of how their decisions and actions may affect external perceptions.

6.2 Content

The training shall familiarize public servants with situations involving: confidentiality of town information, showing favoritism, seeking special privileges, using town property for personal use, conflict of interest situations, reporting illegal or unethical behavior by fellow staff members, discouraging gifts, and the role of the Board of Selectmen regarding complaints.

6.3 Documentation

Documentation of understanding and a receipt of a copy of the Ethics Policy by the public servant shall be maintained in the Town files.

ARTICLE 17

To see if the Town will vote to authorize the Trustees of the Trust Funds to transfer the current balance in the Trustees of the Trust Funds checking account to one or more trust funds as appropriate. This action is to bring the account to an imprest status in accordance with audit findings.

ARTICLE 18

GREENLAND BOARD OF SELECTMEN

To take any other action that may legally come before the meeting.

Paul G. Sanderson, Vice Chairman

Charles H. Cummings, Jr.

Charles H. Cummings, Jr.

H. Vaughan Morgan

John Penacho

Maurice Sodini, Chairman

Paul G. Sanderson, Vice Chairman

ATTEST:

Charles H. Curimings, Jr.

H. Vaughan Morgan

John Penacho

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF:	GREENLAND			
	BUDGET FORM FOR TO THE PROVISIONS OF			
Appropriations and Estimate	es of Revenue for the En			
		ORTANT:		
	Please read RSA 32:5 a		all municipalities.	
Use this form to list the crecommended and not recommended.				
2. Hold at least one public	hearing on this budget	t.		
3. When completed, a copy placed on file with the town at the address below within	clerk, and a copy sen	it to the Depa		The state of the s
is form was posted with th				
		T COMMITTEE sign in ink.	I E E	
Under pepalties of perjury, I decl	are that I have examined the Informa	ation contained in this	s form and to the best of my bell	ef it of true, correct and complete.
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1 1			Stephen !	& Servito
man Janous	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ 		•	
THIS BUDGE	T SHALL BE PO	STED WIT	H THE TOWN	WARRANT
FOR DRA USE O				

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

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MS-7	Budget - Town of GREENLAND		FY 2011			· Common Tomorrow		
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ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommende	PROPRIATIONS iscal Year (Not Recommended)	BUDGET COMM. Ensuing (Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)
	HIGHWAYS & STREETS (Cont.)	· 基本語		建筑地域		Apple 1987		电影的编制数据编纂
4316	Street Lighting		14,100	15,686	14,100		14,100	
4319	Other							
	SANITATION							
4321	Administration		38,767	34,777	39,930		39,930	
4323	Solid Waste Collection		66,000	36,489	60,000		55,000	5,000
4324	Solid Waste Disposal	20	125,353	101,124	106,738		106,738	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
	WATER DISTRIBUTION & TREATMENT	NT				· · · · · · · · · · · · · · · · · · ·		
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
	ELEGIRÍC						1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
4351-4352	Admin, and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
	HEALTHWELFARE				16.500 [6.4] [1.4			
4411	Administration		1,950	1,679	1,600		1,600	
4414	Pest Control		20,150	20,330	20,110		20,110	
4415-4419	4415-4419 Health Agencies & Hosp. & Other		26,193	22,693	25,327		25,327	
4441-4442	Administration & Direct Assist.		22,250	18,673	22,250		22,250	
4444	Intergovernmental Welfare Payemnts							
4445-4449	Vendor Payments & Other	25	31,000	27,687	28,000		28,000	

ത	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)		3,63			· 1000000000000000000000000000000000000					经产品的					一种 一种 一种											SW
œ	BUDGET COMMITTEE Ensuing F (Recommended)	2,215	221,621	725	20,350		1,000							10		经营营和政策											
7	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year commended) (Not Recommended)			2			0				计图录表现			0													
9	SELECTMEN'S / Ensuing (Recommended)	2,215	225,251	725	20,350		1,000							10							建筑是是是是是一种的一种,是是是一种的一种的一种的一种的一种的一种的一种的一种的一种的一种的一种的一种的一种的一						
5	Actual Expenditures Prior Year	1,039	212,600	1,081	12,292		605	0			计编辑专辑的图象			0		· · · · · · · · · · · · · · · · · · ·											4
4	Appropriations Prior Year As Approved by DRA	2,215	212,600	725	11,150		2,000	15,000			新华祖 金属品,由于自己			10													
က	OP Bud. Warr. Art.#							16																			
2	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Parks & Recreation	Library	Patriotic Purposes	Other Culture & Recreation	CONSERVATION	Admin.& Purch. of Nat. Resources	Other Conservation	Redevelopment and Housing	Economic Development	DEBT SERVICE	Princ Long Term Bonds & Notes	Interest-Long Term Bonds & Notes	Int. on Tax Anticipation Notes	Other Debt Service	CAPITALOUTLAY	Land	Machinery, Vehicles & Equipment	Buildings	Improvements Other Than Bldgs.	OPERATING TRANSFERS OUT	To Special Revenue Fund	To Capital Projects Fund	To Enterprise Fund	- Sewer	- Water	
	ACCT.#	4520-4529	4550-4559	4583	4589		4611-4612	4619	4631-4632	4651-4659		4711	4721	4723	4790-4799		4901	4902	4903	4909		4912	4913	4914			

Budget - Town of GREENLAND_

MS-7

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GREENLAND	
- Town of	
Budget	
MS-7	

FY 2011

6	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year	(Recommended) (Not Recommended)						31,079
00	BUDGET COMMITTEE Ensuing F	(Recommended)						2,733,179
_	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year	(Recommended) (Not Recommended)						
တ	SELECTMEN'S AI Ensuing F	(Recommended)						2,764,258
2	Actual Expenditures	Prior Year						2,631,414
4	Appropriations Prior Year As	Art.# Approved by DRA						2,732,830
က	OP Bud. Warr.	Art.#	ont)					
2	PURPOSE OF APPROPRIATIONS	(RSA 32:3,V)	OPERATING TRANSFERS OUT (cont.)	- Electric	- Airport	4918 To Nonexpendable Trust Funds	4919 To Fiduciary Funds	OPERATING BUDGET TOTAL
-		ACCT.#				4918	4919	OP

Budget - Town of MS-7

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SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

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	SINOIT NI GODDONALIONIS	Warr	Appropriations Prior Vear As	Actual	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year	CTMEN'S APPROPRIATIONS Ensuing Fiscal Year	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year	APPROPRIATIONS cal Year
ACCT.#	(RSA 32:3,V)	Art.#	Approved by DRA	Prior Year	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund	15,18,19	240,000	240,000				
		21,23	7,500	7,500				
4917	To Health Maint. Trust Funds	13	000,09	000'09				
4917	4917 Health Maint. Trust Funds	LQ.			47,000		47,000	
4220	4220 Fire Chief Stipend	60			10,000		10,000	
4915	4915 Retirement Liabilities to CRF	1			2,500		2,500	
4415	4415 Seacoast Family Promise	14			500		200	
4415	4415 COAST Appropriation	13			3,000		3,000	
4195	4195 Cemetery Sexton	12			1,300		1,300	
S	SPECIAL ARTICLES RECOMMENDED	ED	307,500	307,500	64,300		64,300	0

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

			Appropriations	Actual	SELECTMEN'S A	SELECTMEN'S APPROPRIATIONS	BUDGET COMMITTEE	BUDGET COMMITTEE'S APPROPRIATIONS
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Prior Year As Approved by DRA	Expenditures Prior Year	Ensuing F (Recommended)	Ensuing Fiscal Year (Recommended)	Ensuing F (Recommended)	Ensuing Fiscal Year nended) (Not Recommended)
4589	4589 Recreation Filed Improvements	7			11,000		11,000	
4220	4220 EMS Equipment	10			6,100		6,100	
4220	4220 Radio Tower Equipment	σ			20,000			20,000
IQNI	INDIVIDUAL ARTICLES RECOMMENDED	DED			37,100	0	17,100	

MS-7

Budget Selectmen's Warr. **Actual Revenues Estimated** Committee's ACCT.# SOURCE OF REVENUE Art.# **Prior Year** Revenues Est. Revenues TAXES 3120 Land Use Change Taxes - General Fund 87,626,00 80,000.00 80,000.00 3180 Resident Taxes 3185 **Timber Taxes** 390.85 3186 Payment in Lieu of Taxes 3189 Other Taxes 3190 Interest & Penalties on Delinguent Taxes 20,000.00 23,429.00 20,000.00 **Inventory Penalties** 3187 Excavation Tax (\$.02 cents per cu yd) LICENSES PERMITS & FEES 3210 **Business Licenses & Permits** 11,670.94 12,000.00 12,000.00 3220 Motor Vehicle Permit Fees 713,506.00 710,000.00 710,000.00 3230 **Building Permits** 43,800.00 40,000.00 40,000.00 3290 Other Licenses, Permits & Fees 15,000.00 18,801.00 15,000.00 3311-3319 FROM FEDERAL GOVERNMENT 0.00 0.00 81,373.13 FROM STATE 3351 Shared Revenues 0.00 0.00 0.00 3352 152,606.00 152,063.00 152,063.00 Meals & Rooms Tax Distribution 3353 70,969.08 79,579.00 79,579.00 Highway Block Grant 3354 Water Pollution Grant 0.00 0.00 0.00 3355 0.00 0.00 0.00 Housing & Community Development 3356 0.00 State & Federal Forest Land Reimbursement 0.00 0.00 3357 Flood Control Reimbursement 0.00 0.00 0.00 3359 Other (Including Railroad Tax) 30,671.00 30,000.00 30,000.00 3379 FROM OTHER GOVERNMENTS CHARGES FOR SERVICES 3401-3406 Income from Departments 22,178.00 20,000.00 20,000.00 3409 15,000.00 15,000.00 Other Charges 16.984.64 MISCELLANEOUS REVENUES 3501 350.00 0.00 0.00 Sale of Municipal Property 3502 14,000.00 14,000.00 Interest on Investments 14,171.00 3503-3509 5.000.00 5.000.00 6.611.00 INTERFUND OPERATING TRANSFERS IN 3912 From Special Revenue Funds 3,000.00 26,100.00 26,100.00 3913 From Capital Projects Funds

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Budget - Town of _GREENLAND_____ FY _2011_

1	2	3	4	5	6
				Selectmen's	Budget
		Warr.	Actual Revenues	Estimated	Committee's
ACCT.#	SOURCE OF REVENUE	Art.#	Prior Year	Revenues	Est. Revenues
性潜脉系统	INTERFUND OPERATING TRANSFERS IN (co	ont.)			
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		12,085.00	3,000.00	3,000.00
3916	From Trust & Fiduciary Funds		4,991.00	3,500.00	3,500.00
3917	Transfers from Conservation Funds		A SAME OF THE STANFORM WITH	The state of the s	end many letter proportion for the contract to the page sain that the Victoria
TO STATE OF THE PARTY OF THE PA	OTHER FINANCING SOURCES		部門部計畫第248月29	松 麗斯以為普爾斯提門斯	ACCOUNT OF THE CONTRACT OF THE
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance			47,000.00	47,000.00
	Estimated Fund Balance to Reduce Taxes				
Т	TOTAL ESTIMATED REVENUE & CREDI	TS	1,315,214.00	1,272,242.00	1,272,242.00

BUDGET SUMMARY

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
	ADOFTED BODGET	NEGOTIME TO DESCRIPTION OF THE PROPERTY OF THE	
Operating Budget Appropriations Recommended (from pg. 5)	2,696,830.00	2,764,258.00	2,733,179.00
Special Warrant Articles Recommended (from pg. 6)	324,000.00	64,300.00	64,300.00
Individual Warrant Articles Recommended (from pg. 6)	19,500.00	37,100.00	17,100.00
TOTAL Appropriations Recommended	3,040,330.00	2,865,658.00	2,814,579.00
Less: Amount of Estimated Revenues & Credits (from above)	1,276,705.00	1,272,242.00	1,272,242,00
Estimated Amount of Taxes to be Raised	1,763,625.00	1,593,416.00	1,542,337.00

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: _______(See Supplemental Schedule With 10% Calculation)

\$281,458

Rev. 10/10

GREENLAND SCHOOL DISTRICT WARRANT

2011

The State of New Hampshire

To the Inhabitants of the School District of Greenland, in the County of Rockingham and State of New Hampshire, qualified to vote upon District Affairs:

You are hereby notified to meet at the Greenland Central School in said District on Tuesday, March 8, 2011, at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:

1. To choose Two (2) Member of the School Board for the ensuing three years.

The foregoing procedure calling for election of your District Officers at the annual town meeting was adopted by the District at its 1966 annual meeting.

Given under our hands and seal at said Greenland this 9th day of February, 2011.

A true copy of warrant - Attest

Greenland School Board

GREENLAND SCHOOL DISTRICT WARRANT 2011

The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: YOU ARE HEREBY NOTIFIED TO MEET AT THE GREENLAND CENTRAL SCHOOL IN SAID DISTRICT ON THURSDAY, MARCH 10 2011, AT 7:00 P.M. TO ACT ON THE FOLLOWING ARTICLES. (SNOW DATE, FRIDAY, MARCH 11, 2011 AT 7:00 P.M.)

Article 1: To see if the Greenland School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,599,476 (Seven Million Five Hundred Ninety-Nine Thousand Four Hundred Seventy-Six Dollars) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. This article does not include appropriations voted in any other warrant articles. (Majority vote required.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

Article 2: To see if the Greenland School District will vote to raise and appropriate the sum of up to \$45,000 (Forty-Five Thousand Dollars) to be placed in the Tuition Expendable Trust Fund, previously established. This sum to come from June 30 fund balance available for transfer on July 1. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

Article 3: To see if the Greenland School District will vote to raise and appropriate the sum of \$20,400 (Twenty Thousand Four Hundred Dollars) to be placed in the Rental Maintenance Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

Article 4: To see if the Greenland School District will vote to establish an Expendable Trust Fund for the purpose of maintaining health insurance funds for the benefit of employees as authorized by RSA 198:20-c III and to appoint the Greenland School Board as agents and trustees to expend from this fund for the payment of health claims or health insurance premiums and to further raise and appropriate the sum of up to \$40,000 (Forty Thousand Dollars), to be funded from the June 30, 2011 unreserved fund balance (surplus, if any) to be deposited into said fund. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

Article 5:

To transact any further business that may legally come before the meeting.

Given under our hands and seals at said Greenland this 9th day of February, 2011.

A true copy of warrant - Attest

Greenland School Board

SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: Greenland, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2011 to June 30, 2012

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

- 1.Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
- 2. Hold at least one public hearing on this budget.
- 3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): February 11, 2011

BUDGET COMMITTEE

Please sign in ink.

Under penalities of penalities of penalities of my belief it is true, correct and complete.

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION P.O. BOX 487, CONCORD, NH 03302-0487 (603)271-3397

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6 . 8	Budget Committee's Approp. Ensuing Fiscal Year (Not Recommended)		3,792,167	596,693		57,768						238,782	143,962 5,3	である。 では、 のでは、 のでは、 では、 では、 では、 では、 では、 では、 では、	7	27,560		255,818		172,705	4,900	380,612 28,0	244,869	1,010,984	· · · · · · · · · · · · · · · · · · ·	84,597	
7 8	rded) (Reco		3																					1			
9	School Board's Appropriations Ensuing Fiscal Year (Recommended) (Not Recommended)		3,803,923	613,009		57,768						238,782	149,332			27,560		255,818		172,705	4,900	408,612	244,869	1,010,984	美国经济资格等 医乳管	84,597	
5	Appropriations Current Year as Approved by DRA		3,855,182	603,586		58,606						235,793	129,798			33,690		242,835		169,829	5,500	410,629	240,459	1,016,246	では、中では、大学による	899'38	
4	Expenditures for Year 7/1/09 to 6/30/10		3,798,049	623,189		54,685						220,958	125,258			23,736		240,042		163,304	4,023	361,214	240,300	913,164		81,267	
(C)	OP Bud. WARR. ART.#													各级人员的 \$			権が対象								Sec. 32, 1785, 67		
2	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	INSTRUCTION	Regular Programs	Special Programs	Vocational Programs	Other Programs	Non-Public Programs	00-1699 Adult/Continuing Ed. Programs	00-1799 Community/Jr.College Ed. Programs	00-1899 Community Service Programs	SUPPORT SERVICES	Student Support Services	Instructional Staff Services	GENERAL ADMINISTRATION	School Board Contingency	Other School Board	EXECUTIVE ADMINISTRATION	SAU Management Services	All Other Administration	School Administration Service	Business	Operation & Maintenance of Plant	Student Transportation		NON-INSTRUCTIONAL SERVICES	Food Service Operations	
***	Acct.#		100-1199	200-1299	300-1399	400-1499	500-1599	300-1699	00-1799	300-1899	では多れ	000-2199	200-2299	Section in	310 840	310-2319	1. Sec. 13. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15	320-310	320-2399	400-2499	500-2599	600-2699	700-2799	800-2999	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	3100	

MS-27 Rev. 10/10

Budget - School District of Greenland

MS-27

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		OP Bud	Expenditures	Appropriations	School Board's Appropriations	propriations	Budget Committee's Approp.	Ittee's Approp.
Acet.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR.	for Year 7/1/09 to 6/30/10	Current Year As Approved by DRA	Ensuing Fiscal Year (Recommended) (Not Rec	al Year (Not Recommended)	Ensuing Fiscal Year (Recommended) (Not Reco	iscal Year (Not Recommended)
	FACILITIES ACQUISITION AND CONSTRUCTION							
4100	Site Acquisition							
4200	Site improvement							
4300	Architectural/Engineering							
4400	Educational Specification Develop.							
4500	Building Acquisition/Construction							
4600	Building Improvement Services		16,014	11,000	16,000		16,000	
4900	Other Facilities Acquisition and Construction Services							
	OTHER OUTLAYS							(A) 等等。 (A) 等。 (A) 等
5110	Debt Service - Principal		425,000	325,000	325,000		325,000	
5120	Debt Service - Interest		196,995	181,033	168,033		168,033	
	FUND TRANSFERS	· 新世 · 新西		· () () () () () () () () () () () () ()			· (1)	
5220-5221	To Food Service							
5222-5229	To Other Special Revenue		36,971	20,000	79,026		79,026	
5230-5239	To Capital Projects							
5254	To Agency Funds							
6662-0065	Intergovernmental Agency Alloc.							
	SUPPLEMENTAL							
	DEFICIT							
	Operating Budget Total		7,524,169	7,624,854	7,660,918		7,599,476	61,442

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3, VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

	I		-	,		,	5	0
	PURPOSE OF APPROPRIATIONS	Expenditures for Year 7/1/09	Appropriations Current Year As		School Board's Ensuing	School Board's Appropriations Ensuing Fiscal Year	Budget Comn Ensuing	Budget Committee's Approp. Ensuing Fiscal Year
Acct.#	(RSA 32:3,V)	to 6/30/10	Approved by DRA	ART.#	(Recommended)	(Recommended) (Not Recommended)	(Recommended)	(Not Recommended)
5251	To Capital Reserves							
5252	To Expendable Trust	101,172	50,400	2/3/4	105,400		105,400	
5253	5253 To Non-Expendable Trusts							
SP	SPECIAL ARTICLES RECOMMENDED		50,400		105,400	を整 を対 がは、 では、 では、 では、 では、 では、 では、 では、 では、 では、 で	105,400	
		NUNI**	WABBANT ABTICLES**	T APTIC!	EC**			

00 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already "Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be: available; or 4) Deficit appropriations for the current year which must be funded through taxation.

		Expenditures	Appropriations		School Board's	School Board's Appropriations	Budget Comm	Budget Committee's Approp.
Acct#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	tor Year 7/1/ to 6/30/	Prior Year As Approved by DRA	WARR.	Ensuing l (Recommended)	(Recommended) (Not Recommended)	Ensuing P (Recommended)	(Recommended) (Not Recommended)
INDIV	INDIVIDUAL ARTICLES RECOMMENDED		0		0		0	· 建铁头公司
								MC-97

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Acet #	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
Acct.#	REVENUE FROM LOCAL SOURCES			and the second s	A VENTON PROPERTY OF
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		2,600	2,600	2,600
1600-1699	Food Service Sales		62,000	65,000	65,000
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources	3	25,400	23,400	23,400
ing de transpire. Talah kanal dari	 REVENUE FROM STATE SOURCES Property				
3210	School Building Aid		109,908	109,908	109,908
3220	Kindergarten Ald				
3215	Kindergarten Building Aid				
3230	Catastrophic Aid				
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		1,200	1,400	1,400
3270	Driver Education				
3290-3299	Other State Sources				
	REVENUE FROM FEDERAL SOURCES	Sales The Sales Sales			
4100-4539	Federal Program Grants		15,000	76,026	76,026
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		13,600	14,000	14,000
4570	Disabilities Programs				
4580	Medicaid Distribution		40,000	54,000	54,000
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
3.2 18 18 18 18 18 18 18 18 18 18 18 18 18	OTHER FINANCING SOURCES				93.50 F \$555.09
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	OTHER FINANCING SOURCES (Cont.)				
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				,
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FYless RAN, Revenue Last FY				,
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance	2/4	30,000	85,000	85,000
	Fund Balance to Reduce Taxes		44,315	162,000	162,000
	Total Estimated Revenue & Credits		344,023	593,334	593,334

BUDGET SUMMARY

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	7,624,854	7,660,918	7,599,476
Special Warrant Articles Recommended (from page 4)	50,400	105,400	105,400
Individual Warrant Articles Recommended (from page 4)	0	0	
TOTAL Appropriations Recommended	7,675,254	7,766,318	7,704,870
Less: Amount of Estimated Revenues & Credits (from above)	344,023	593,334	593,334
Less: Amount of State Education Tax/Grant	489,992	489,992	489,992
Estimated Amount of Local Taxes to be Raised For Education	6,841,239	6,682,992	6,621,550

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 695,602 (See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase) (RSA 32:18, 19, & 32:21)

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: GREENLAND FISCAL YEAR END JUNE 30, 2012

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm. (See Posted Budget MS7, 27, or 37)	7,704,876
LESS EXCLUSIONS:	325,000
2. Principal: Long-Term Bonds & Notes	
3. Interest: Long-Term Bonds & Notes	168,033
4. Capital Outlays Funded From Long-Term Bonds &Notes per RSA 33:8 & 33:7-b.	
5. Mandatory Assessments	255,818
6. Total exclusions (Sum of rows 2 - 5)	< 748,851 >
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	6,956,025
8. Line 7 times 10%	695,602
9. Maximum Allowable Appropriations (lines 1 + 8)	8,400,478

Line 8 is the maximum allowable increase to budget committee's <u>recommended</u> budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

ANNUAL REPORTS OF THE GREENLAND SCHOOL DISTRICT

Greenland, New Hampshire

Fiscal Year July 1, 2009, to June 30, 2010

MATERIAL INCLUDED IN THIS REPORT

School District Officers

Minutes of the March 10, 2010, District Meeting
Treasurer's Report
School Board's Report
Superintendent's Report
Greenland Central School Principal's Report
Portsmouth High School Principal's Report
Greenland Central School Statistics
General Fall Enrollment Report
Teachers and Staff
Data for Greenland's 2010 High School Graduates
Report of the Independent Auditor

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SCHOOL DISTRICT OFFICERS

		Term Expires
SCHOOL BOARD	Len Couture	2012
	Ann Mayer	2011
	Christine Rockefeller	2011
	Martha Stone	2012
	Jon Wendell	2013
MODERATOR	Dean K. Bouffard	2013
CLERK	Sheila Pratt	2013
TREASURER	Jerrian Hartmann	2012

SUPERINTENDENT OF SCHOOLS - George A. Cushing, Ph.D.

ANNUAL GREENLAND SCHOOL DISTRICT MEETING The State of New Hampshire

March 10, 2010

(Registered voters were asked to check in with the Supervisor of the Checklist before the meeting.)

The annual meeting of the Greenland School District was held on Wednesday, March 10, 2010. Moderator Dean Bouffard called the meeting to order at 7:00 P.M.

The Pledge of Allegiance was led by Moderator Bouffard.

Mr. Bouffard introduced the Greenland School District officials: Len Couture, Ann Mayer, Tina Rockefeller, and Martha Stone, School Board members; Dr. George Cushing, Superintendent of Schools; James Katkin, Business Administrator; and Peter Smith, Principal of the Greenland Central School.

The "rules of order and conduct" were reviewed.

Moderator Bouffard called for action on the following articles.

Article 1: To see if the Greenland School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,608,158.00 (Seven Million Six Hundred Eight Thousand One Hundred Fifty-Eight Dollars) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. This article does not include appropriations voted in other warrant articles. (Majority vote required.)

The article was moved by Martha Stone and seconded by Ann Mayer. Martha Stone spoke to the article and made a motion to increase the article by \$16, 696. The purpose of the amendment was to restore half of the custodial position that was cut by the Budget Committee. After some discussion, the amendment was adopted.

The amount now under consideration was \$7,624,854. There was no discussion on the amended article.

Article 1 was adopted as amended.

Article 2: To see if the Greenland School District will vote to approve the cost item included in the collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers/Greenland which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimate	ed Increase
2010-2011	\$	0
2011-2012	7	9,158
2012-2013	7	6,373

and further to raise and appropriate the sum of \$0.00 (Zero Dollars) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement. (NOTE: Pursuant to RSA 273-A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed.) (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The article was moved by Tina Rockefeller and seconded by Martha Stone. Tina Rockefeller spoke to the article.

A written request signed by five registered voters asked that the vote on this article be conducted by secret ballot. After some discussion, the article ultimately passed by a secret ballot vote of 64 to 16.

Article 3: Shall the Greenland School District, if Article 2 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 2 cost items only. (Majority vote required.)

There was no motion on this article.

The article failed.

Article 4: To see if the Greenland School District will vote to create an expendable trust fund under the provisions of RSA 198:20-c, to be known as the Tuition Expendable Trust Fund, for the purpose of paying tuition costs for unbudgeted students. Further, to raise and appropriate the sum of up to \$30,000.00 (Thirty Thousand Dollars) to be added to the Tuition Expendable Trust Fund from the June 30 unreserved fund balance (surplus) available to transfer on July 1 of this year. Furthermore, to name the Greenland School Board as agents to expend from this fund. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The article was moved by Ann Mayer and seconded by Martha Stone. Martha Stone spoke to the article.

The article was adopted.

Article 5: To see if the Greenland School District will vote to raise and appropriate the sum of \$20,400.00 (Twenty Thousand Four Hundred Dollars) to be placed in the Rental Maintenance Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The article was moved by Len Couture and seconded by Tina Rockefeller. Martha Stone spoke to the article stating that it would have no impact on the town's tax rate. There was no discussion.

The article was adopted.

Article 7: To transact any further business that may legally come before the meeting.

Dr. Cushing delivered the following tribute:

I want to recognize outgoing school board member Jim Haslam for an exceptional twelve years of service to the Greenland School Board.

Jim is a home-grown Greenland boy who took the route of public service to help pay back the town for the fine education and values he received as a student in Greenland.

Over his long tenure, Jim has served on many committees including: the budget, athletic, and technology committees, and he negotiated at least four teacher contracts. Additionally, he served as school board chair.

Jim has attended countless meetings and school events. While all of the committee work and meetings are important; what really distinguishes Jim Haslam as an all-around exceptional Board member is that he brought a sense of humor, common sense, and a strong work ethic to the position.

He listened to the community, parents, students, teachers, and budget committee members, and he made sure that their voices were heard, and they were represented at board meetings.

Over his tenure, Jim has watched elementary school students become middle school students, then high school students, and at the end of his term, those students had moved on to college. He worked easily and well with children. I am told that he is a great athletic coach – something that does not surprise me at all.

Jim Haslam has made a profound difference to Greenland children and the community; his contributions as a Board member have been meaningful and dependable.

We say thank you and good-bye to a terrific Board member and a good friend; and as he said this morning, "Now I'll be able to get back the **one night a month**." Tonight he is doing just that — watching his son Andrew in a playoff basketball game.

On behalf of the entire Greenland community, thank you, Jim Haslam, for your distinguished service.

A motion to adjourn was made by Len Couture and seconded by Tina Rockefeller..

The meeting was adjourned at 8:33 P.M.

There were eighty registered voters in attendance at this meeting.

Respectfully submitted,

Sheila H. Pratt Sheila H. Pratt

School District Clerk

REPORT OF THE SCHOOL DISTRICT TREASURER

Fiscal year July 1, 2009, to June 30, 2010

Cash on hand July 1, 2009	\$ 379,358.51
Received from Selectmen	
Current Appropriation	5,454,741.00
Deficit Appropriation	-
Balance of Previous Appropriations	-
Advance on Next Year's Appropriation	-
Revenue from State Sources	1,932,107.04
Revenue from Federal Sources	114,409.89
Received from Tuitions	-
Received as Income from Trust Funds	19,188.34
Received from Sale of Notes and Bonds	-
Received form Capital Reserve Funds	-
Received from all Other Sources	118,815.09
Total Receipts	\$7,639,261.36
Total Available for Fiscal Year	\$8,018,619.87
Less School Board Orders Paid	\$7,613,872.19
Balance on Hand June 30, 2010	\$404,747.68
/s/ Jerrian S. Hartmann School District Treasurer	
July 13, 2010	

Greenland School Board Report

The Greenland School District supports five hundred thirteen (513) students this year, 353 at Greenland Central (K - 8th grade) and 160 students attending Portsmouth High School. In addition, our school hosts a pre-school program that is operated by the Community Child Care Center of Portsmouth. The School Board is dedicated to meeting the educational needs of all of these students in a safe learning environment with the efficient use of taxpayer funds.

At the elementary level, school initiatives are underway which support and maximize student learning. Each student has a 'Follow the Child Learning Compact' which utilizes valuable input from parents, teachers, students, and past assessment data to help improve the student's overall education experience. The goal of the Compact is to identify individual student needs and then develop and implement the optimum teaching and learning approach for each student.

The professional development of our staff is an equally important goal in our mission. To accomplish this as efficiently as possible we work together as a District along with our SAU partners from Rye, Newington and New Castle. Teaching colleagues meet district wide in Professional Learning Communities for training specifically targeted to their grade and teaching content responsibilities. Teachers are also involved in annual core curriculum development. Curriculum development is a continuous process of review, evaluation, and revision of our school's expectations for learning. This year the focus for our teams is the ongoing work to define essential skills and learning which also supports alignment of our curriculum with state and national standards.

Each year, the students and teachers at GCS collaboratively choose a school wide theme. This year the theme of Respect, Tolerance and Kindness was selected. Activities are planned for a yearlong awareness of these important values. This theme appropriately parallels the national media reporting around student incidents of bullying and cyber bullying. The school is proactively addressing these areas with student programs, continued parent information sessions, teacher training as well as strategies developed by the newly formed Commitment to Social Success committee whose membership includes representation from teachers, administrators, the community and school board.

When our students graduate from Greenland, the majority move on to Portsmouth High School where they smoothly transition and perform very well. Some of our students choose to attend private high schools for which they are also well prepared. Please refer to the High School Report in this section for current college acceptances and extended learning programs in which our students are participating. This report indicates that last year, 45 of the 48 Greenland seniors at Portsmouth High School (94%) had plans to attend college.

In addition to the educational components we oversee, the Board recognizes its role in effectively utilizing resources and funds collected as taxes from our citizens. We continuously review our budget and the services we provide looking for opportunities to find savings. As part of our analysis of operational costs, last year we commissioned an energy audit on the Central school building. Although the results were on the whole very favorable, we are in the process of assessing our next steps for maintenance and possible cost savings. We continue to look for savings in the areas of health care, food service, bulk purchasing, technology equipment and other operational aspects of management.

More information about our school system, including our Mission Statement, Core Values, and Curriculum Guidelines, can be found on our website www.sau50.org/gcs.

Greenland School Board meetings are held the third Monday of the month, at 6:30 p.m.at the school. Visitors are welcome and the Board holds a public comment section both at the beginning and the end of each meeting.

The School Board believes that educating our students is a collaborative effort. We would like to thank the following for their support and commitment to quality education: students, parents/guardians, teachers, support staff, volunteers, administrators and community members.

The Greenland School Board

Len Couture

Ann Mayer

Tina Rockefeller

Martha Stone, Chair

Dr. Jon Wendell

"A school is a place with tomorrow inside."

George A. Cushing, Ph.D. Superintendent of Schools

It is my pleasure to write my eleventh annual report for the Greenland residents of SAU #50.

What do we want our students to learn and how will we know when they have learned it?

The answers to those questions are both simple and complex. We want our students to become proficient with a standards-based curriculum that covers all of the academic areas based on state and national educational standards. There are state and national assessment tests based on those standards and they help us determine how well our students are mastering academic expectations. That is the easy part of the answer.

The complex part of my opening question is the *student*, not the curriculum. We all know that each student comes to us with his or her own unique fingerprints, life experiences, learning styles, and interest areas. In order for schools to maximize student learning they must work with the whole child and that means teachers work together with parents to really know and support each student.

That is the key to building educational communities that value collaboration, high expectations, personalization, and a supportive, respectful learning environment.

As we begin the second decade of the 21st century our schools prepare students by advocating for a comprehensive approach to teaching and learning. The infrastructures we have in place support SAU #50's overarching goal of improving the personal, physical, social and academic growth of every student over time.

Embedded in our comprehensive approach is the very essence of a professional learning community. When a school or district functions as a professional learning community, educators within the organization embrace high levels of learning for all students as both the reason the organization exists and the fundamental responsibility of those who work within it. Educators convey their commitment to student learning by devoting time to the pursuit of four critical questions: What do we want our students to learn? How will we know when they have learned it? How will we respond when some students don't learn? How will we respond when students already know it? As professional learning communities, educators collaborate to improve instruction and meet the individual needs of each student. Our child-centered approach to education is the best way to build on student strengths and identify areas of need.

A learning environment that respects the whole child must also include a partnership with parents and community members working together. One way to support that partnership and personalize education for each child is through our SAU #50 Follow the Child Learning Compact. By means of the Learning Compact, educators work with parents and students to formulate student goals. This mutual understanding of the needs of the student will enable the parents, students and educators to collaborate and coordinate together to further each student's academic, physical, social and personal development and thus nurture the whole child. Also included in the student's Follow the Child Plan is current information on the student's preferred modes of learning, interest areas, and a narrative from one year's teacher to the next year's teacher that highlights teaching approaches and strategies that worked well for the student, as well as those that were not successful. With the student's specific information, the teacher has the tools to not only personalize education, but also make it relevant and important and thus increase the chance of student success. The implications for student growth in all areas are substantial, once the child feels a sense of accomplishment in school.

In addition to creating opportunities to collaborate on instruction and individual student needs, this year our schools began implementing a systematic approach to Response to Intervention (RTI). The RTI process begins with high-quality instruction and universal screening of all children in the general education classroom. Students, depending on need, are then provided with interventions to accelerate their rate of learning or increase their challenge level. Progress is closely monitored to assess both the learning rate and level of performance of individual students. Educational decisions about the intensity and duration of interventions are based on individual student response to instruction. RTI is a well-integrated system of instruction and intervention guided by child outcome data and is a natural fit with the professional learning community model. Teachers work collaboratively to agree on essential learning and to develop frequent formative assessments for their instruction. These results inform teachers about what educational interventions a particular student may need.

We are very proud of our schools and their focus on the whole child. We have the infrastructures in place to provide a personalized education for each child. Although we recognize there will continue to be challenges ahead, we remain committed to working with students, parents, and community members to provide a comprehensive education that fosters intellectual curiosity, good citizenship, and recognizes the unique talents of each of our students so that they may be successful life-long learners.

SAU #50 schools continue to enjoy a strong relationship with Portsmouth High School. Principal Jeff Collins works closely with our principals to make sure the transition for our students is seamless.

Close to 40% of the students who attend PHS are from SAU #50 schools. It is important that SAU #50 has a strong voice in the education of our students who are in grades 9 - 12. To that end, I meet on a regular basis with Portsmouth (SAU #52) Superintendent Ed McDonough and Principal Collins. We are mutually committed to sharing our resources. Recent examples of that collaboration include common professional development, policies, facilities, and grants.

Ann Mayer, long-time Greenland School Board member and chair of the joint SAU #50 School Board, is our representative to the Portsmouth School Board. She attends all Portsmouth School Board meetings and provides an SAU #50 perspective to the Portsmouth board as she has comprehensive knowledge of the budget, curriculum, and policies of both SAU #50 and #52.

In addition to the above voice in the governance of PHS there is a Secondary School Advisory Committee that meets on a regular basis to discuss high school issues, goals, and needs. The committee is comprised of the superintendents of both SAU's, the chair of the Portsmouth School Board, the Portsmouth High School Principal, and the chair (or designee) from each of the four SAU #50 school boards. Tina Rockefeller is Greenland's representative to the Secondary School Advisory Committee. This committee has been valuable in that SAU #50 has the opportunity to support PHS and to advocate for, and help maintain, a strong learning environment at the high school.

The year 2010 has been outstanding for education in SAU #50. With the continued support of our communities, under the very capable leadership of our school administrators and district school boards, SAU #50 schools will keep our focus on the individual student and we will continue to devote all of our energy to help each child become a confident independent learner.

The school community is most fortunate to have the many volunteers and supporters who give generously to the students of Greenland and we are thankful to the taxpayers' for the continued support of the school budget.

I am deeply grateful to our school boards who give their time and energy to the betterment of the school. I am also fortunate to serve on an administrative team with Jim Katkin, Business

Administrator; Melissa Camire, Special Education Director; Peter Smith, Principal of Greenland Central School; and Mary Lyons, who recently assumed the role of Assistant Superintendent.

Special Recognition

I want to recognize school board member Christine Rockefeller, who after nine years of service is stepping down as a board member. During her tenure, Tina was a very active board member serving on several committees including: contract negotiations, secondary school advisory, wage and benefits guide, building and grounds, and school board representative to the town budget committee. Tina also served as chair of the Greenland School Board.

Tina provided the board with knowledge, analytical skills, parents' and taxpayer's voice, and above all else the ability to make her decision based on what she believed was best for the children of Greenland pre-K – grade 12.

Tina, on behalf of the children and citizens of Greenland I extend a sincere thank you for your exemplary service. Your many contributions have had a positive impact within the Greenland School District and have made a real difference for the students. We will miss you!

Additionally I want to recognize the many dedicated staff members throughout the district and SAU who impact student growth with all they do on a daily basis.

In closing I want to remember former Curriculum Coordinator, Linda Walsh, who succumbed to cancer this summer. Linda was instrumental in moving our curriculum initiatives forward. Linda's efforts made a positive difference in the opportunities for learning for all of the students of SAU #50.

Dr. George A. Cushing Superintendent of Schools

Report of the Principal Greenland Central School Peter D. Smith

I am pleased to report on another very successful year at the Greenland Central School. During 2010, our staff and students took on many new challenges and they continue to demonstrate commitment to hard work and quality outcomes.

In September, we experienced record low staff turnover for the new school year, hiring only one replacement staff member, *Deborah Fournier-Johnstone*, our new Speech and Language Pathologist. Additionally, Title I Tutor *Mary Mitchell* returned after being away from our school for a year, and both of these individuals bring great experience and enthusiasm to their positions. In June, we bid farewell to veteran teacher Sheila Pratt who provided dedicated service to our school and her students for forty years.

In our facility that serves nine grades, as well as the SAU 50 preschool, we are frequently considering how best to address programs and the staffing configuration to best meet this broad continuum and range of academic and social development. Beginning with the successful expansion of our kindergarten day, we also utilize early assessment, Title I services, our reading specialist, academic enrichment, special education, and extended year summer programming to provide support and a personalized education. Faced with swelling elementary class sizes this fall, the School Board and administration created the position of Intervention Specialist to assist teachers with direct instruction, differentiation strategies, and the management of data to help identify individual or group needs.

The reconfiguring of our "house" and staffing structure to create a combined 5th and 6th grade team, with four core teachers, was another significant change this year. After considerable research, discussion, planning, and School Board approval, a team of four core subject teachers who would work with students over two years in their specific subject of expertise was developed. Thus far, our research and expectations have been realized as the 5/6 team appears to be working very well. Students benefit from a stronger sense of learning community, a variety of teaching styles, comprehensive curriculum and subject matter, and greater instructional continuity and integration. The impact of such a change was considerable with regard to schedules, lunches, classrooms, lockers, and instructional materials. The change was, however, an outstanding example of our staff's willingness to be open minded, to examine best practice, and invest the hard work that change requires.

We are pleased that Greenland students continue to achieve at high levels of proficiency as measured by annual standardized testing. To sustain student success however, and to meet the needs of all students both academically and socially, we have taken on a commitment to ongoing school improvement through a "Focus on Learning". Through our recent accreditation and annual revisions to the Greenland Educational Improvement Plan (G.E.I.P.), clear standards, goals, and initiatives are in place to ensure that our mission is on target and that we are ultimately accountable for achieving our stated and desired outcomes. Our more recent work in the area of Professional Learning Communities (PLC) has provided a framework for an increasingly positive impact on student learning. Through the structure of Professional Learning Communities, our teachers work collaboratively within our building and with colleagues SAU wide. With shared purpose, they continue to refine and define what students are expected to learn and how to better gather data as they assess when and if students have achieved essential learning. Most importantly, Greenland teachers are now better equipped to respond when students are not learning, or to extend learning for those who have already mastered skills and concepts. Through the hard work of our Greenland PLC Steering Committee and the commitment of all professional staff, we have instilled a team approach through which we continue to align curriculum, define essential skills, create common assessments,

and share best instructional practice. Through these efforts, we yield reliable assessment data for reviewing and responding to student performance.

Through the SAU 50 Learning Compact, we formally involve parents and teachers in identifying strengths, needs, styles, and goals for our students. Teachers share information year to year and actively engage students in goal setting, self reflection, and greater investment in their school experience. Through our extended learning, enrichment, and co-curricular opportunities, students tap into their many "intelligences" as they can now pursue advanced study in mathematics, language arts, participate in drama, geography bees, robotics, cooking, wood shop, athletics, and much more. This year's Commitment to Social Success (CSS) Committee has taken both a proactive and reactive approach to establishing and maintaining a school climate in which all students feel safe, valued, and respected. In seeking input from all stakeholders, parents, staff and students alike, the committee has, in conjunction with our school-wide theme of Respect, Tolerance, and Kindness, brought forward many initiatives which should have both immediate and lasting positive impact.

It has been a busy year at Greenland Central School with exciting events and activities too numerous to mention. Our merging themes of "Service to Others" and "Respect and Kindness" have brought out the very best in our students and our school community as a whole, and many charitable acts, honoring of veterans, and kind interactions between our younger and older students have helped to infuse our school with a great sense of pride and community. During 2010 we have elevated the use and integration of computer technology, experienced growth in our drama and instrumental music programs, strengthened our writing program, and maintained high standards for student safety. During the past year our school facility has served community organizations more than ever and we worked with Greenland parents to establish an on site after school childcare program. We have implemented an automated phone messaging system for emergency communication and our emergency generator and is now on line.

Hats off to the Greenland parents and parent organization (GPO) who continue to provide vital support and resources through their sponsorship of educational, social, and fundraising events. The outstanding level of commitment and involvement by the GPO continues to contribute greatly to the success of our school.

We also appreciate the positive working relationship we enjoy with other town agencies and organizations including the Greenland Police Department, Greenland Fire Department, Weeks Library, Greenland Women's Club, Recreation Department, Jason Hussey Memorial Trust, Greenland Congregational Church, and others.

Our school community is comprised of many dedicated individuals, and I commend our staff, students, school officials, parents, and residents who continue to support our school through a shared commitment to quality education in Greenland.

Report of Portsmouth High School

Jeffrey T. Collins, Principal

On September 2, 2010, we proudly welcomed 1,119 Clippers, both new and returning, to Portsmouth High School. Our 309 incoming freshmen represented one of the largest freshman classes Portsmouth High School has seen in quite some time.

The 279 graduates from the Class of 2010 set a very high bar for academic excellence, community service, and school spirit. It was truly amazing, and was our pleasure, to take part in the growth of these outstanding young men and women. Through challenges and triumphs, their characters took shape, providing them with a solid foundation to apply to future opportunities in their lives.

Through the dedication of our faculty and staff, Portsmouth High School students receive a truly comprehensive education. There is something for everyone at PHS. Our course offerings are designed to engage learners in whatever interests they may have. Numerous co-curricular and extracurricular programs provide our students with learning opportunities that extend far beyond the school day. Whether it is mentoring an elementary school student through the Amigo's program, helping to "start a chain reaction of kindness" through Rachel's challenge, taking the field/floor of competition in one of our sports offerings, or participating in our award winning marching band, percussion ensemble, or choral program, our students are encouraged and challenged to take advantage of all that the school community offers and become active members in our community.

As we look to the future as a school community, we will be challenged to prepare our students with the skills and the knowledge essential for the 21st Century. Through the implementation of Professional Learning Communities, we are working diligently to make a positive impact upon student learning through formative assessments and data analysis of student performance. We have just begun preparations for our decennial visit by the New England Association of Schools and Colleges for reaccreditation. This process will consist of a full-year self-study of our adherence to the standards set forth by the Commission on Public Secondary Schools.

Although there is much on our collective plates, there is little doubt that through strong connections to our communities, continued parental support, hard work and dedication of our faculty and staff, and the drive and scholarship of our students, Portsmouth High School will remain a proud, student-centered community where anything is possible.

GREENLAND CENTRAL SCHOOL Statistics for Ten Years Ending June 30, 2010

Percentage	Jo	Attendance	97.0	97.0	97.0	97.3	2.96	97.2	6.96	8.96	9.96	9.96	96.2
Average	Daily	Attendance	377.9	347.2	356.6	360.2	359.3	373.4	353.1	325.7	329.8	320.8	328.4
**ADA			12.2	10.8	11.2	13.6	12.0	11.0	11.3	10.9	11.7	12	13
* ADM			390.1	358.0	367.8	373.8	371.7	384.4	364.4	336.6	341.6	332.9	341.4
Total Pupils			422	383	390	387	385	401	385	357	355	346	361
Females			221	190	195	194	190	191	179	175	171	168	176
Males			201	193	195	193	195	210	206	182	184	178	185
Weeks in	Year		39	39	.39	39	39	39	39	39	39	39	39
School	Year		1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10

* Average Daily Membership

** Average Daily Absences

GENERAL FALL ENROLLMENT REPORT AS OF OCTOBER 1, 2010

TOTAL	355
8	33
7	42
9	44
5	46
4	41
3	44
2	38
I	39
K	28
GRADE	

STATE ASSESSMENT PROGRAM

State Assessment Results K – 12 can be found at: the School District Website:

www.sau50.org or at the State Website:

http://www.ed.state.us/education/doe/organization/curriculum/NECAP_results.htm

STAFF MEMBERS GREENLAND SCHOOL DISTRICT

Speech and Language Pathologist Special Education Teacher Library Media Aide Music Teacher Special Education Aide Special Education Teacher	Nurse Title 1 Tutor Special Education Aide Preschool Special Education Physical Education Teacher Grade 5/6 Teacher Special Education Teacher	Title I Tutor Grade 2 Teacher Grade 7/8 Teacher Title I Tutor Grade 5/6 Teacher Special Education Aide Grade 5/6 Teacher Special Education Aide Grade 3 Teacher Food Service Assistant	Principal Special Education Aide Curriculum/Extended Learning Coordinator Preschool Aide Special Education Aide Intervention Support Special Education Teacher Grade 2 Teacher Instrumental Music Teacher
Deborah Fournier-Johnstone – Jennifer Katz – Elizabeth Kendall – Marcia Leach – Enslin Levassuer – Marilyn Messer –	Maryann Misiaszek – Mary Mitchell – Kristin Moaratty – Denise Monroe – Judy Norton – Steven Norton – Ken Olsen –	Debbie Perlowski – Barbara Prien – Andrea Prieto – Jessica Richardson – Jeanine Roberts – Julie Samonas – Tracy Sherrill – Barbara Simeone – Kate Simons –	Peter Smith – Colleen Sodini – Beth Sommers – Chelsea Thomas – Deanna Vandevender – Chrissy Vogel – Elzbieta Walichnowska – Beth Wark – Richard Young –
Media Generalist Kindergarten Teacher Evening Custodian Secretary Evening Custodian Grade 7/8 Teacher	Reading Specialist Technology Grade 7/8 Teacher Special Education Aide Guidance Counselor Occupational Therapist Coordinator of Special Education	ESOL Instructor Grade 4 Teacher Grade 5/6 Teacher Grade 5/6 Teacher Education Aide Head Custodian Grade 1 Teacher Evening Custodian Athletic Director/Educational Aide Food Service Assistant	Spanish Teacher Special Education Aide Receptionist Evening Custodian Art Teacher Kindergarten Aide Food Service Director Grade 1 Teacher Grade 3 Teacher Grade 7/8 Teacher Grade 2 Teacher
Sue Bacon – Kara Barnes – Dale Bickford – Kimberly Bolton – Al Bunker – Richard Bzdafka –	Vickie Canner – Chris Caron – Daniel Chandler – Joy Cheney – Sheila Cleary – Marian Connelly – Joan Copp –	Elizabeth Daschbach – Laura Deely – Lynn Deremer – Jonathan Dowling – Travis Ducharme – Warren Ducharme – Nancy Emerson – Robert Escoto – Sandy Feeney – Paddy Fitzgerald –	Cindy Frizzle – Andrea Gordon – Helen Graham – Steve Guerrera – Kathleen Hanson – Melissa Haynes – Deborah Heikkila – Susan Hett – Bette Hirtle – Florence Hudson – Heather Jenkins –

EXIT DATA FOR PORTSMOUTH HIGH SCHOOL CLASS OF 2010

Data concerning the previous year's graduates from the Town of Greenland

COLLEGE PLANS	Out of the 48 Greenland graduates at Portsmouth High School in 2010, 45 of them planned to attend college after graduation.		ity	Boston University University of Connecticut Reigham Volung University of Delaware		,	rsity		Northeastern University wheelock College Plymouth State University Wyoming Tech		City Veer New Vork City	Great Bay Community College	Lakes Region Community College/Firefighting New Hampshire Technical Institute	Northern Essex Community College
	Out o 2010,	Four	Amer	Bosto	Drew Earlha Emers	Endic	Hardii Keene	Lasell	Plymo	Furth	City	Great Hesse	Lakes New I	North
48	37	540	591 534		550 558 529		520 524	510		501	510 492	45	3	0
Number of Greenland Seniors who graduated	Number of Greenland Seniors Taking the SATs	Average Greenland SAT Scores Critical Reading	Math Writing	Average Portsmouth High School SAT Scores	Critical Reading Math Writing	Average New Hampshire SAT Scores	Critical Reading Math	Writing	Average National SAT Scores	Critical Reading	Writing	Number of Students Entering College	Number of Students Entering the Workforce/Military	Undecided

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2010 AND 2009

REPORT ON AUDITS OF BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

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MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2010

The following is the Management Discussion & Analysis Report for the Greenland School District for the fiscal year ending June 30, 2010. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the administration. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the result of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included.

The District's Administration is responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Administration also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Greenland School District using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The basic financial statements comprise three (3) components:

- 1. government-wide financial statement;
- 2. fund financial statements:
- 3. notes to the basic financial statements.

Government-Wide Financial Statements

The District's annual report includes two (2) government-wide financial statements. These statements provide both long-term and short-term information about the school's overail status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statements of Net Assets. This is the District-wide statement of financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall economic health of the District would extend to other non-financial factors such as the District tax appropriation or the condition of District infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statements of Activities which reports how the School's net assets changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statements of Activities is to show the financial reliance of the District's activities or functions on revenues provided by the District's taxpayers.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2010 (Continued)

Both governmental-wide financial statements distinguish governmental activities of the District that are periodically supported by taxes and intergovernmental revenues, such as State wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Government Funds - Government funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the District's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end. Governmental funds are reported using an accounting method call modified accrual accounting which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the District's programs.

The Greenland School District adopts an annual budget for its General Fund, as required by the New Hampshire Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the schools and SAU 50, and the decision of the Greenland School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the District complied with the budget adopted and whether or not the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The other governmental funds are comprised of the special revenue funds, which consist of the expendable trust, food service and public and private grants.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of
parties outside of the District. Fiduciary funds are not reflected in the government-wide
financial statements because the resources of those funds are not available to support the
District's own programs.

Notes to the Financial Statements

The accompanying notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2010 (Continued)

Government-Wide Financial Analysis

Statements of Net Assets

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

Statements of Net Assets June 30, 2010 and 2009

	2010	2009
Current and other assets: Capital assets Other assets	\$6,429,467 441,214	\$6,716,587 457,038
Total assets	\$6,870,681	\$7,173,625
Current and other liabilities		
Long-term Bonds Other Liabilities	\$3,870,000 367,822	\$4,195,000 511,268
Total Liabilities	4,237,822	4,706,268
Net assets: Invested in capital assets Restricted Unrestricted	2,234,467 324,077 74,315	2,096,587 244,949 125,821
Total net assets	2,632,859	2,467,357
Total liabilities and net assets	\$6,870,681	\$7,173,625

Although the Greenland School District's investment in its capital assets is reported net of this outstanding related debt, the resources needed to repay the debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. Usually, long-term debt is reduced by the annual debt service payments that are appropriated in the operating budget.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2010 (Continued)

Statements of Activities For the Years Ended June 30, 2010 and 2009

Revenue	2010	2009
General revenues:		
District property taxes	\$5,454,741	\$5,099,322
Intergovernmental	1,988,552	2,011,904
Interest and investment income	51,229	37,029
	7,494,522	7,148,255
Expenses		
Program expenses:		
Instruction	5,202,313	4,898,816
Support services:		
Student	287,775	300,951
Instructional	142,257	163,304
General administration	264,796	287,582
School administration	219,393	219,158
Operation and maintenance of plant	418,024	465,356
Student transportation	240,299	171,705
Centralized services	15,148	£ 23,778
Food service	18,113	16,169
Interest	196,995	215,877
Facilities	36,787	35,915
Depreciation	287,120	287,120
Total governmental activities	7,329,020	7,085,731
	. %	
Change in net assets	165,502	65,524
Net assets, beginning	2,467,357	2,404,833
,		
Net assets, ending	\$2,632,859	\$2,467,357
•		

As noted earlier, net assets may serve over time as a useful indicator of a District's financial position. At the close of the most recent fiscal year, total net assets were \$2,632,859 a change of \$165,502 from the prior year.

The largest portion of net assets \$2,234,467 reflects the District's investment in capital assets (e.g., land, buildings and improvements, machinery, equipment and furnishings, and books); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2010 (Continued)

Financial Analysis of the District's Funds

As noted earlier, the Greenland School District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Greenland School District's governmental funds is to provide information on nearterm inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements.

On June 30, 2010, the governmental funds of the Greenland School District reported a combined fund balance of \$2,632,859, a 6.7% increase from the prior year. Most of the increase was attributed to the increase in invested in capital assets.

General Fund Budgetary Highlights

- The District's assets exceeded its liabilities by \$2,632,859 (net assets) for the fiscal year reported. This compares to the previous year when the assets exceeded liabilities by \$2,467,357.
- The District had total revenue of \$7,494,522, in which \$5,454,741 came from the collection of district taxes. This is a \$346,267 increase from last year's revenue.
- The District had total expenditures of \$7,329,020, which is a \$243,289 increase from last year. The increase in expenditures is due largely to the general increase in the District's budget; some of the activities with the larger increases are instruction, student transportation.
- At the end of the current fiscal year, the unreserved fund balance for the General Fund was \$74,315 or 1% of total General Fund expenditures including transfers.
- Total liabilities of the District decreased by \$468,446 to \$4,237,822 during the year. The
 decrease in the liabilities is due to the decrease in the amounts due on the general obligation
 bonds.

The unreserved fund balance of the General Fund decreased by \$51,506 during this current fiscal year. Key elements of this decrease are as follows:

Transfers to other funds	\$(80,400)
Budgeted expenses over budgeted revenue	18,961
Variance in budgeted change in assets	9,933
Total	\$(51,506)
	(Continued)

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2010 (Continued)

Long Term Obligations

As of June 30, 2010, the Greenland School District has total bonded debt outstanding of \$4,195,000.

General Obligation Bonds For the year ended June 30.

	2010	2009	% Change
1995; Serial Bonds, State guaranteed thru August 2009 1995; Serial Bonds thru August 2009 2003; Serial Bonds thru August 2022	\$ - 4,195,000	\$ 60,000 40,000 4,520,000	100.0 100.0 7.2
Total	\$4,195,000	\$4,620,000	9.2

At year end District bonds decreased by 7.2% over the prior year as shown above due to debt payments made of \$425,000 during the past fiscal year.

Compensated absences, determined in accordance with contractual agreements, increased from \$1,083,693 to \$1,137,302.

Additional information on long term obligations can be found in the footnotes to the financial statements.

Expendable Trust Funds

The District maintains three (3) expendable trust funds, (which are held by the Trustees of the Trust Fund):

Expendable Trust Funds June 30.

•	,	2010	2009	% Change
•	%			
Rental Property		\$133,508	\$104,657	27.6
Building & Grounds		125,135	136,657	(8.5)
Generator		61,758		
Total		\$320,401	\$241,314	

The increase in the value of the Expendable Trust Funds was due to substantial appropriations of general funds to the trust funds.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2010 (Continued)

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the growth and prosperity of the District.

- The New England Consumer Price Index (CPI) for June 2010 was 233.834, or 1.7 % higher than it was in June 2009.
- Student enrollment based on average daily membership (ADM) increased in fiscal year 2009-2010 by 8.3 students.

Requests for Information This financial report is designed to provide a general overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to James Katkin, Business Administrator, Greenland School District, 48 Post Road, Greenland, NH 03840.



Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

Greenland School Board Greenland School District Greenland, NH 03870

We have audited the accompanying financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District as of and for the years ended June 30, 2010 and 2009, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Greenland, New Hampshire School District at June 30, 2010 and 2009, and the respective changes in financial position, where applicable, thereof and the respective budgetary comparison for the General Fund for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by Government Accounting Standards Board. We have applied certain limited procedures, which consist principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audits were made for the purpose of forming an opinion on the financial statements that collectively comprise the Greenland, New Hampshire School District's basic financial statements. The additional information included in the supplementary statement and schedule section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Bernl, Johnson . C. Pc Topsfield, Massachusetts

January 11, 2011

STATEMENTS OF NET ASSETS JUNE 30, 2010 AND 2009

	ASSETS		nmental vities
		2010	2009
CURRENT ASSETS: Cash Due from other governments Due from other funds Inventories		\$ 150,967 21,734 11,879 2,853	\$ 414,648 19,970 19,056 3,364
Total current assets	•	187,433	457,038
INVESTMENTS		253,781	-
CAPITAL ASSETS – Net of accumulated depreciation		6,429,467	6,716,587
TOTAL ASSETS		\$6,870,681	\$7,173,625
	LIABILITIES & NET ASSETS		
CURRENT LIABILITIES: Accounts payable Due to other funds Due to other governments Current portion of general obligation bonds		\$ 30,943 11,879 - 325,000	\$ 36,564 19,056 30,648 425,000
Total current liabilities	en e	367,822	511,268
GENERAL OBLIGATION BONDS - Net of current portion		3,870,000	4,195,000
Total liabilities		4,237,822	4,706,268
NET ASSETS:			
Invested in capital assets Restricted Unrestricted		2,234,467 324,077 74,315	2,096,587 244,949 125,821
Total net assets		2,632,859	2,467,357
TOTAL LIABILITIES AND NET A	ASSETS	\$6,870,681	\$7,173,625

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2010 AND COMPARABLE TOTALS FOR JUNE 30, 2009

		Charge for		Net	Net
Government Activities:	Expenses	Services	Grants	2010	2009
Instruction	\$5,239,108	\$ -	\$(36,795)	\$5,202,313	\$4,898,816
Support services:					
Student services	287,775	-	-	287,775	300,951
Instructional	142,257	-	7	142,257	163,304
General administration-district	264,796	-	-	264,796	287,582
School administration	219,393	· ·	~	219,393	219,158
Operation of plant	418,024	-	-	418,024	465,356
Student transportation	240,299	-	_	240,299	171,705
Centralized services	15,148	-	-	15,148	23,778
Food service	95,160	(62,221)	(14,826)	18,113	16,169
Facilities	36,787		-	36,787	35,915
Interest	196,995	-	<u> </u>	196,995	215,877
Depreciation	287,120	-	60	287,120	287,120
Tatal management activities	7 442 962	/60 DD4\	(51,621)	7 220 020	7 005 704
Total government activities _	7,442,862	(62,221)	(51,021)	7,329,020	7,085,731
General Revenues:					
District property taxes	,			5,454,741	5,099,322
Intergovernmental				1,988,552	2,011,904
Interest & other				51,229	37,029
Total general revenue				7,494,522	7,148,255
total general tovolide				7,70-1,022	1,140,200
Change in Net Assets				165,502	62,524
Net Assets at beginning of year				2,467,357	2,404,833
Net Assets at ending of year				\$2,632,859	\$2,467,357

The accompanying notes are an integral part of these financial statements.

BALANCE SHEETS GOVERNMENT FUNDS JUNE 30, 2010 AND COMPARABLE TOTALS FOR JUNE 30, 2009

	Governmental Fund Types			
	General	Special Revenue	Expendable Trust	
ASSETS:				
Cash Due from other governments Due from other funds Investments Inventories	\$ 84,347 9,947 11,056 -	\$ - 11,787 823 - 2,853	\$ 66,620 - 253,781	
TOTAL ASSETS	\$105,350	\$15,463	\$320,401	
LIABILITIES & FUND BALANCE:				
Liabilities: Accounts payable Due to other funds Due to other governments	\$ 30,212 823	\$ 731 11,056	\$ - - -	
TOTAL LIABILITIES	31,035	11,787		
Fund Balance: Reserved for special purpose Unreserved	- 74,315	3,676	320,401	
TOTAL FUND BALANCE	74,315	3,676	320,401	
TOTAL LIABILITIES AND FUND BALANCE	\$105,350	\$15,463	\$320,401	

			- <i>'</i>	
	Total	Total	at the second se	
	Governmental	Governmental		
	2010	2009	•	
		:		
	\$150,967	\$414,648		
	21,734	19,970		
	11,879	19,056		
	253,781	-		
_	2,853	3,364		
_	\$441,214	\$457,038		
	* 00.040	# 00 F04		
	\$ 30,943	\$ 36,564		
	11,879 .	19,056		
	-	30,648		
_	42,822	86,268		
			•	
	204.077	044.040		
	324,077	244,949		
	74,315	125,821		
	200 202	270 770		
_	398,392	370,770	•	•
	3			
	\$441,214	\$457,038	, ·	
_	Φ441,214	φ 4 57,036		
	•			
T	otal governmental	fund halance		\$ 398,392
, (nai governmentar	idild balailes		Ψ 390,392
C	nital assets used	in governmental a	ctivities are not financial resources	
		ot reported in fund		6,429,467
aı	iu, therefore, are n	ot reported in rund		0,429,407
1.0	ng-term liabilities	including bonds n	ayable, are not due and payable in	
			not reported in the governmental funds	(4,195,000)
un	s current penou ar	iu, lilereloie, ale II	ot reported in the governmental funds	(4, 195,000)
NIc	et assets of govern	mental activities		\$2.632.950
140	assets of govern	inchial activities		\$2,632,859

COMBINED BALANCE SHEETS ALL FUND TYPES AND ACCOUNT GROUPS JUNE 30, 2010 AND COMPARABLE TOTALS FOR JUNE 30, 2009

JUNE 30, 2010 AND COMPARABLE TOTALS FOR JUNE 30, 2009							
	Gove	rnmental	Fiduciary	Account			
	Fund	d Types	Fund	Group			
				General			
		Special	Expendable	Long-Term			
	General	Revenue	Trust	Debt			
	Contrai	/ (CVC/IGC	17400	Dest			
ASSETS:							
Cash	\$ 84,347	\$ -	\$ 66,620	.\$ -			
Due from other governments	9,947	11,787	•				
Due from other funds	11,056	823	-	_			
Investments	-		253,781				
Inventories	_	2,853		_			
Amount to be provided for employee		2,000	_				
compensated absences				1,137,302			
	• "	•	-	1,137,302			
Amount to be provided for retirement	•			4 405 000			
of long-term debt	-	-	-	4,195,000			
TOTAL ASSETS	\$105,350	\$ 15,463	\$320,401	\$5,332,302			
LIABILITIES & FUND BALANCE: Liabilities:							
Accounts payable	\$ 30,212	\$ 731 ·	\$ -	\$ -			
Due to other governments	823	11,056	-	-			
Due to other funds	-	=	_	-			
Employee compensated absences		e e 🕳 e 🙀	<u>.</u> .	1,137,302			
· Bonds payable		Maria Landina de La Caracteria de La Car	-	4,195,000			
TOTAL LIABILITIES	31,035	11,787		5,332,302			
must palameter 1							
Fund Balance:		0.070	000 404				
Reserved	74.045	3,676	320,401	•			
Unreserved	74,315	• .	-	•			
. TOTAL FUND BALANCE	74,315	3,676	320,401	-			
TOTAL LIABILITIES	#40F 0F0	£ 45 400	0000 404	RE 000 000			
AND FUND BALANCE	\$105,350	\$ 15,463	\$320,401	\$5,332,302			

Totals				
(Memorandum Only)				
2010	2009			
\$ 150,967	\$ 414,648			
21,734	19,970			
11,879	19,056			
253,781	-			
2,853	3,364			
1,137,302	1,083,693			
4,195,000	4,620,000			
\$5,773,516	\$6,160,731			
\$ 30,943	\$ 36,564			
11,879	19,056			
-	30,648			
1,137,302	1,083,693			
4,195,000	4,620,000			
5,375,124	5,789,961.			
	•			
324,077	244,949			
74,315	125,821			
398,392	370,770			
\$5,773,516	\$6,160,731			

COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS FOR THE YEAR ENDED JUNE 30, 2010 AND COMPARABLE TOTAL FOR JUNE 30, 2009

	Governmental Fund Types		Fiduciary Fund	
	General	Special	Expendable	
	Fund	Revenue	Trust	
REVENUE:				
District tax appropriation	\$5,454,741	\$ -	\$ -	
Intergovernmental	1,988,552	51,621	· ·	
Food and milk sales	-	62,221	_	
Other	31,041	1,000	19,188	
TOTAL REVENUE	7,474,334	114,842	19,188	
		,	10,100	
EXPENDITURES:	E 000 40T			
Instruction	5,202,137	36,971	-	
Supporting Services:				
Student services	287,775	-	•	
Instructional	142,257	-	•	
General administrative-SAU level	264,796	-	-	
School administrative & business	219,393	~	-	
Student transportation	240,299	-	-	
Centralized services	15,148	-	-	
Operation of plant	418,024	-	-	
Food service		95,160	-	
Facility expenses	16,015	-	20,772	
Capital expenditures		-		
Debt service – principal	425,000		-	
Debt service – interest	196,995		-	
TOTAL EXPENDITURES	7,427,839	132,131	20,772	
EXCESS OF REVENUES OVER				
(UNDER) EXPENDITURES	46,495	(17,289)	(1,584)	
OTHER FINANCING SOURCES (USES):				
Operating transfers in		17,601	80,400	
Operating transfers out	(98,001)	-	-	
TOTAL OTHER FINANCING		4		
SOURCES (USES)	(98,001)	17,601	80,400	
XCESS OF REVENUES AND OTHER				
FINANCING SOURCES OVER (UNDER)				
EXPENDITURES AND OTHER USES	(51,506)	312	78,816	
UND BALANCE AT BEGINNING OF YEAR	125,821	3,364	241,585	
UND BALANCE AT END OF YEAR	\$ 74,315	\$ 3,676	\$320,401	

The accompanying notes are an integral part of these financial statements.

(Memorandum Only)					
2010 2009					
\$5,454,741 \$5,099,3 2,040,173 2,081,6 62,221 61,6 51,229 37,0	647 627				
7,608,364 7,279,6	325				
5,239,108 4,954,0	000				
287,775 300,9 142,257 163,3 264,796 287,5 219,393 219,1 240,299 171,7 15,148 23,7 418,024 465,3 95,160 92,3 36,787 35,9 - 45,4 425,000 425,00	04 82 58 05 78 56 55 15 60				
196,995 215,8					
7,580,742 7,400,44	41_				
27,622 (120,8	16)				
98,001 132,87 (98,001) (132,87					
- ,-					
27,622 (120,81	6)				
370,770 491,58	6				
\$ 398,392 \$ 370,77	0				

COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUND TYPES FOR THE YEAR ENDED JUNE 30, 2010

		General Fund	d .	Spec	ial Revenu	e Funds
			Variance Favorable			Variance Favorable
	Budget	Actual	(Unfavorable	e) Budget	Actual	(Unfavorable)
REVENUE:						
District tax appropriation	\$5,454,741	\$5,454,741		\$ -	\$ -	\$ -
Intergovernmental	1,970,963	1,988,552	17,589	44,620	51,621	,
Food and milk sales		-	(0.450)	62,000	62,221	
Other revenue	33,200	31,041	(2,159)		1,000	1,000
TOTAL REVENUE	7,458,904	7,474,334	15,430	106,620	114,842	8,222
EXPENDITURES:						
Instruction	5,102,521	5,202,137	(99,616)	35,000	36,971	(1,971)
Supporting services:	0,:02,02:	0,202,	(00,0.0)		00,01	(1,5,1)
Student services	310,310	287,775	22,535	-	-	-
Instructional	150,325	142,257	8,068	-	-	-
General administrative-SAU level	268,443	264,796		-	-	•
School administrative & business	231,559	219,393	•	-	-	-
Student transportation	207,539	240,299			-	-
Centralized services	14,772	15,148	•	-	-	, •
Operation of plant	520,478	418,024	102,454	400.742	OF 400	-
Food service	12,000	16,015	(4,015)	100,712	95,160	5,552
Facility expenses Debt service - principal	425,000	425,000			-	
Debt service - interest	196,996	196,995		_	_	
Dobt do vice interest					·	
TOTAL EXPENDITURES	7,439,943	7,427,839	12,104	135,712	132,131	3,581
EXCESS OF REVENUES OVER						
(UNDER) EXPENDITURES	18,961	46,495	27,534	(29,092)	(17,289)	11,803
OTHER FINANCING SOURCES		1.0				
(USES):					47 604	47.004
Operating transfers in Operating transfers out	(80,400)	(98,001)	(17,601)	· •	. 17,601	17,601
TOTAL OTHER FINANCING	(80,400)	(90,001)	(17,001)			
SOURCES (USES)	(80,400)	(98,001)	(17,601)	_	17,601	17,601
EXCESS OF REVENUES AND	(60, 100)	(00,001)	(,00.)		17,001	17,001
OTHER FINANCING SOURCES						
OVER (UNDER) EXPENDITURES						
AND OTHER USES	(61,439)	(51,506)	9,933	(29,092)	312	29,404
FUND BALANCE AT	,	,	·			
BEGINNING OF YEAR	125,821	125,821	-	3,364	3,364	-
FUND BALANCE AT						
END OF YEAR	\$ 64,382	\$ 74,315	\$ 9,933	\$(25,728)	\$ 3,676	\$29,404

The accompanying notes are an integral part of these financial statements.

	Totals (Memorandum Only)				
		Variance			
		Favorable			
Budget	Actual	(Unfavorable)			
\$5,454,74	1 \$5,454,741	\$ -			
2,015,58		24,590			
62,00		221			
33,20	· · · · · · · · · · · · · · · · · · ·	(1,159)			
7,565,52	4 7,589,176	23,652			
5,137,52	5,239,108	(101,587)			
310,310	287,775	22,535			
150,325		8,068			
268,443	•	3,647			
231,559	•	12,166			
207,539		(32,760)			
14,772	,	(376)			
520,478	•	102,454			
100,712		5,552			
12,000	· · · · · · · · · · · · · · · · · · ·	(4,015)			
425,000		-			
196,996	•	: 1			
7,575,655	7,559,970	15,685			
(10,131) 29,206	39,337			
	47.004	477.004			
-	17,601	17,601			
(80,400	(98,001)	(17,601)			
(80,400)	(80,400)	-			
(90,531)	(51,194)	39,337			
129,185	129,185				
		¢ 20 227			
\$ 38,654	\$ 77,991	\$ 39,337			

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Greenland, New Hampshire, School District (District) conform to generally accepted accounting principles in the U.S. (GAAP) as applicable to governmental units. The following is a summary of the more significant policies.

- A. Reporting Entity The District is a subdivision of the State of New Hampshire providing management services for its member school District (Greenland School District). The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.
- B. <u>Government-Wide and Fund Financial Statements</u> The GASB issued Statement No. 34 Basic Financial Statements for State and Local Governments. GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. GASB Statement No. 34 was developed to make annual reports easier to understand and more useful to people who use governmental financial information to make decisions.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. The statement of activities demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation. The District-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the District considers the revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is made.

The following are the School District's governmental fund types:

General Fund - The General Fund is the general operating fund of the School District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. Paid from the fund are the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2010 AND 2009 (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES; (Continued)

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Expendable Trust - Expendable trusts are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to governmental fund types.

- D. <u>Employee Compensated Absences</u> The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued sick pay at June 30, 2010, of \$1,137,302 for the district is added to the General Long-Term Debt Account Group in accordance with National Council on Governmental Accounting Statement 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences."
- E. Accounting for Encumbrances Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no outstanding encumbrances at year end.
- F. <u>Use of Estimates</u> The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- G. Impairment of Long-Lived Assets The District has given consideration to the Financial Accounting Standards Board ASC 360, Accounting for the Impairment or Disposal of Long-Lived Assets in its presentation of these financial statements. As of June 30, 2010, the District has not recognized any reduction in the carrying value of its property when considering ASC 360.
- H. <u>Capital Assets</u> Capital assets acquired or constructed for the educational purposes of the District, including equipment acquired with a value of \$25,000 or more, are reported in governmental activities in the District-wide statements. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value when received. Depreciation is recorded on a straight-line basis over the estimated useful life of each asset. The estimated lives range from 5-30 years. The costs of normal repair and maintenance are not capitalized.

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2010 AND 2009 (CONTINUED)

- I. <u>Summarized Comparative Financial Statements</u> The financial statements include certain prior-year summarized comparative information in total but not by individual fund types. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2009, from which the summarized information was derived.
- Marketable Securities The District has adopted Statement of Financial Accounting Standard ASC 820, Fair Value Measurements. ASC 820 defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles ("GAAP"), and expands disclosures about fair value measurements. Under ASC 820, fair value refers to the price that would be received to sell an asset or to transfer a liability in an orderly transaction between market participants in the market in which the reporting entity transacts. It clarifies the principle that fair value should be based on the assumptions market participants would use when pricing the asset or liability. In support of this principle, ASC 820 establishes a fair value hierarchy that prioritizes the information used to develop those assumptions. Under ASC 820, fair value measurements are separately disclosed by level within the fair value hierarchy.

Investments measured at fair value are classified and disclosed in one of the following categories:

Level I: Quoted prices are available in active markets for identical investments as of the reporting date.

Level II: Pricing inputs are other than quoted prices in active markets of comparable investments, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies.

Level III: Pricing inputs are unobservable for the investment and include situations where there is little, if any, market activity for the investment.

All investments include listed equity or debt instruments which are publicly traded, and whose fair value is therefore classified and disclosed as Level I. Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Investment income, primarily interest and dividends, is recorded when earned and considered available for unrestricted use unless otherwise restricted by the donor. Realized and unrealized gains and losses are determined on the basis of specific identification and recognized on a trade-date basis.

K. <u>Management's Review</u> In preparing these financial statements, the District's management has evaluated events and transactions for potential recognition or disclosure through January 11, 2011, the date the financial statements were available to be issued.

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2010 AND 2009 (CONTINUED)

CASH AND CASH EQUIVALENTS:

The district's cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition

RSA 48:16 requires that all funds belonging to the District be deposited in solvent banks within the state, except funds that may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2010, the bank balances were \$260,227 of which \$250,000 was covered by depository insurance. The remainder \$10,227 was insured by private insurance with maximum coverage of \$1,000,000. At June 30, 2010, \$320,401 was deposited in money market accounts.

PROPERTY TAXES:

Property taxes levied to support the Greenland, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under State statutes, the Town of Greenland, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under State statutes.

4. GENERAL LONG-TERM DEBT:

General governmental liabilities for retirement of long-term debts are accounted for in the general long-term debt group, except for general obligations debt intended to be serviced by the earnings of an enterprise fund. Amounts due in future periods on long-term debt recorded in the account group are provided by appropriation each year.

At June 30, 2010, the general long-term debt of the District consists of:

2003 Serial Bonds, due in annual installments of \$325,000 through August, 2016; and \$320,000 through August, 2022, with variable Interest (4.44% at June 30, 2010)

\$4,195,000

\$4,195,000

Principal payments with terms in excess of one year mature as follows:

	•	
June 2011	•	\$ 325,000
June 2012		325,000
June 2013	·	325,000
June 2014		325,000
June 2015		325,000
Thereafter		2,570,000
		\$4,195,000

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2010 AND 2009 (CONTINUED)

5. CONTINGENT LIABILITIES - FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2010 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the contracting agencies, cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

6. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

7. RESTRICTED NET ASSETS:

Restricted net assets are available for the following purposes:

Maintenance and renovation on rental property	\$133,508
Generator	61,758
Building and grounds	125,135
Food service fund	3,676
Total restricted net assets	\$324,077

8. FUTURE COMMITMENTS:

The District entered into a three year contract with an independent bus company to provide pupil transportation until June 30, 2012. There is an option to extend the contract for the two years following the end of the contract on a year to year basis. Terms of the contract include minimum payments plus escalators tied to the consumer price index. Related rental expense for the year ended June 30, 2010 was \$182,137. The minimum future payment for this lease, based on the current number of buses in use and current bus routes approximate the following at June 30, 2010:

June 2011	\$188,520
June 2012	195,122

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2010 AND 2009 (CONTINUED)

9. PENSION PLAN:

<u>Plan Description</u> - Substantially all Greenland School employees participate in the State of New Hampshire Retirement System (the system), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I Employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Contributions to the pension plan for the year ended June 30, 2010 totaled \$184,732.

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

10. CONTINGENCIES:

Greenland School District at times is involved in threatened and actual claims against the District, arising in the normal course of business. The District believes that any settlement, of these maters will not have a materially adverse effect on the financial position of the District.

11. MARKETABLE SECURITIES:

Fair value measurement was determined using Level I inputs and as of June 30, 2010 consist of equities purchased in the year ended June 30, 2010. The equities had a market value of \$253,780 on June 30, 2010.

COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS JUNE 30, 2010

	F1	D.: -4-	School	
	Federal Projects	Private Projects	Lunch Programs	Totals
ASSETS: Due from other governments	\$10,891	\$ -	\$ 896	\$11,787
Due from other funds	-	823	-	823
Inventories		-	2,853	2,853
TOTAL ASSETS	\$10,891	\$ 823	\$3,749	\$15,463
LIABILITIES AND FUND BALANCE: Liabilities:				
Accounts payable	\$ -	\$ -	\$ 731	\$ 731
Due to other funds	10,891	-	165	11,056
TOTAL LIABILITIES	10,891	-	896	11,787
Fund Balance:				
Reserved for special purposes		823	2,853	3,676
TOTAL FUND BALANCE	-	823	.2,853	3,676
TOTAL LIABILITIES AND FUND BALANCE	\$10,891	\$ 823	\$3,749	\$15,463

The accompanying notes are an integral part of these financial statements.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE ALL SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2010

	Federal Projects	Private Projects	School Lunch Program	Totals
REVENUES: Intergovernmental Food and milk sales Other	\$36,794 ₋	\$ - - 1,000	\$14,827 62,221	\$ 51,621 62,221 1,000
TOTAL REVENUES	36,794	1,000	77,048	114,842
EXPENDITURES: Food service Instruction	36,794	- 177	95,160	95,160 36,971
TOTAL EXPENDITURES	36,794	177	95,160	132,131
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		823	(18,112)	(17,289)
OTHER FINANCING SOURCES: Operating transfers- in		-	17,601	17,601
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES.	3 <u>.</u> 4	. 823 ° ·	(511)	312
FUND BALANCE AT BEGINNING OF YEAR			3,364	3,364
FUND BALANCE AT END OF YEAR	\$ -	∹\$ 823	\$ 2,853	\$ 3,676

The accompanying notes are an integral part of these financial statements.

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TRANSFER STATION HOURS OF OPERATION

Wednesday's 8:00 AM – 5:00 PM Saturday's 8:00 AM – 5:00 PM

The Town of Greenland requires a dump sticker to be displayed on resident vehicles using the Transfer Station. These are obtained when registering your vehicles – only town residents are allowed to use the facility. If a vehicle is being leased, rented or borrowed, a one-day permit may be obtained from the Town Clerk's office. The Transfer Station is for residential waste only. Businesses are only authorized to use the Transfer Station for recycling paper/cardboard, with a permit.

What is acceptable?

"Brush": Tree tops, limbs, saplings and tree cuttings to include attached leaves, which are three (3) inches in diameter or less.

Stumps, yard debris, leaves and grass clippings are not accepted.

"Untreated Wood": Any timber, board, or sawn dimensional lumber which has not been treated, coated (painted) or preserved.

ACCEPTED FOR A FEE: televisions, furniture and other small items, any building materials such as plywood or wafer board, pressed board, drywall, sheet rock and ceiling tiles. Shingles or materials that give off toxic smoke, or will not burn ARE NOT ACCEPTED.

What is acceptable at the metals pit?

"White Goods": Refrigerators, freezers, (with doors removed), air conditioners, humidifiers, washing machines, clean light iron and other clean light metal. NO pressure vessels of any kind (such as propane tanks, fire extinguishers). To dispose of a refrigerator, air conditioner, freezer or other appliance containing Freon – a Freon removal sticker must be purchased at the Town Office or Transfer Station for \$10.00 to cover the cost of removal and certification of the Freon.

Recycling in Greenland is Mandatory

Paper: Newspapers and inserts, magazines, junk mail, flattened cardboard, cereal boxes, office paper, telephone books, paperback books, envelopes, egg cartons, brown bags.

Paper that CAN NOT BE recycled: Wax-covered boxes (like juice boxes), pizza boxes, food wrappers, paper towels, personal hygiene paper, gift wrap, blueprints and carbon paper.

Plastic—all bottles, containers labeled 1-7 (caps removed). Please crush bottles. Aluminum must now be separated from other materials. Please crush cans.

Glass of any type, color, shape, ceramics, or porcelain can be recycled. Light bulbs or windshields cannot be accepted.

HOUSEHOLD HAZARDOUS WASTE - SEMI-ANNUAL COLLECTIONS IN PORTSMOUTH -WATCH FOR DATES FOR 2011.

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